# *Ductor Mercatorius:*

OR, THE

# Young Merchant's Instructor

WITH RESPECT TO THE

# CUSTOMS:

Being a minute and particular DETAIL of the

## Regular METHOD of Proceeding

AT

## Out-Port Custom-Houses,

In the several BRANCHES of

## MARINE COMMERCE.

COMPREHENDING,

The Manner of *Entring*, *Delivering*, *Examining*, and *Shipping Merchandizes*; with the several *Allowances* to *Merchants* upon Delivery. Also a copious Collection of *Forms* of *Dispatches*, *Debentures*, *Certificates*, *Affidavits*, &c.

AND LIKEWISE,

A new and concise Method of calculating DUTIES on GOODS imported.

A full and compleat View of the DUTIES on WINES; with an entirely new Method of reducing the several Discounts thereon to ONE, greatly facilitating and abridging the hitherto troublesome and tedious Computation of WINE DUTIES.

THE WHOLE BEING

A compleat SYSTEM of PRACTICE, useful to the YOUNG OFFICER as well as the YOUNG MERCHANT.

---

BY THE LATE

DEPUTY-COMPTROLLER of the CUSTOMS

*at* SUNDERLAND.

---

NEWCASTLE UPON TYNE:

Printed for I. THOMPSON and Co by J. GOODING. 1750.

MVSEVM
BRITAN
NICVM

*To the* RIGHT HONOURABLE

THE

# LORDS COMMISSIONERS

OF THE

# TREASURY.

MY LORDS,

IF it be not too preſumptuous, it cannot, I think, be improper, to dedicate this ſmall TRACT to the Guardians and Superintendants of the PUBLICK REVENUES, as well on Account of its Subject, the CUSTOMS, as with reſpect to the Circumſtances of its Author; who has not only ſuffered much, but alſo been maliciouſly harraſſed and perſecuted, for attempting the Suppreſſion of Perjury, and for endeavouring to prevent a Branch of the Revenue (the Duties on Coals entered Coaſtwiſe, and afterwards carried Over-

Over-ſea) being detained in private Hands, and made Uſe of as a mere private Property.

PUBLICK SPIRIT in Men of low Station, is too often look'd upon as no better than a pragmatical *Quixotiſm*; Publick Rewards are uncertain, and cannot be expected by many: but private Reſentment is always ſure. Hence it is that the Publick Intereſt is by many ſo little regarded, and ſo often ſacrificed to private Conſiderations; and that there are ſo many ſupine Spectators of the Publick Damage, for one who will heartily endeavour to prevent it. Men in all Stations, even in the loweſt, have it often in their Power to do Service: But whenever ſuch conſult the Publick Good, by depriving private Perſons of Advantages incompatible with it, they may expect, that no Miſrepreſentations will be ſpared, no Falſhoods thought too groſs, no Pretences too extravagant, to ſwell the Torrent of popular Fury, and turn it upon ~~him~~ *them*

SUCH

SUCH, my *Lords*, has been my Caſe: For tho' my Repreſentations to the Honourable Commiſſioners of the Cuſtoms, demonſtrate an uniform and ſteady Adherence to the Intereſt of the Revenue throughout the whole Courſe of my Conduct; altho' it might poſſibly appear upon Enquiry, that I have had the good Fortune to do ſome Services not inconſiderable; altho' the unreaſonable Prejudices of my Enemies, and the Futility of the Pretences by them ſet up, clearly appear in a little Pamphlet intitled *Tabulæ Commerciales*, which will be herewith preſented to your *Lordſhips*: yet, very little do theſe avail, when popular Clamour, excited by inſidious Intrigues, and urged by reſtleſs Malice, attacks one ſingle Man: And indeed, when it is conſidered, with what Confidence Miſrepreſentations were at firſt made, what Numbers were unthinkingly drawn in, what Intereſt and Application employed, to countenance and ſupport them; it is no Wonder, conſidering the little Intereſt I had with

with my Principal, that I was diſmiſs'd.

Nor is it therefore much to be wondered at, that ſo few Officers exert themſelves in the Publick Service. Faithfulneſs and Diligence are ſometimes dangerous; Indolence and Connivance almoſt always ſafe: I might have ſat ſtill, without fear of Cenſure, and have ſuffered a conſiderable Branch of the Revenue to have been diſſipated and loſt, (as has been the Caſe in a great Meaſure formerly, whereof too many uncontrovertible Proofs are this Day extant): I might have look'd on with Indifference and Unconcern, whilſt by ſtrange, wilful, and deliberate Perjury, the Crown was deprived of the Compoſition, and the Barons of the Exchequer of the Fees, due for Cargoes of Coals carried Over-ſea voluntarily, without Payment of Duty: and had I done ſo, there had been no Complaints; all had been well, and I had been cried up for an excellent Officer. But, my *Lords*, I choſe to repreſent and expoſe theſe E-

Enormities; I ſhall always chuſe to ſuffer for exerting myſelf like a good Officer, rather than to purchaſe ſuch ſort of Applauſe by being a bad one.

PARDON me, my *Lords*, if I take the Liberty to obſerve here, that the Practice of ſwearing falſely, long perſiſted in, may be productive of the moſt miſchievous and fatal Conſequences; and therefore ſeems not unworthy the further Cognizance of the Legiſlature: inaſmuch as the penal Clauſe for reſtraining it in the late Coal Act is found to be abſolutely ineffectual; and as the Practice may be totally ſuppreſſed, without the leaſt Inconvenience to Trade, by a proper and obvious Regulation.

IT were eaſy to adduce ſuch Eclairciſſements as would fully evince all I have aſſerted; but theſe perhaps are better reſerved till a more proper Occaſion ſhall appear: For I fear leſt,

*——in publica commoda peccem*
*Si longo ſermone morer.——*

AT

 DEDICATION.

AT this Time eſpecially, it might be juſtly thought the Height of Arrogance and Preſumption in me, to expect Attention to a tedious Detail of the trifling Concerns of ONE, when your *Lordſhips* are ſo ſignally engaged in promoting the common Good and Welfare of ALL. I remain,

With the greateſt Reſpect and Submiſſion,

MY LORDS,

*Your* LORDSHIPS

*Moſt obliged,*

*Moſt obedient,*

*And moſt humble Servant,*

*The* AUTHOR.

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PRE-

# PREFACE.

NOtwithſtanding the Treatiſe on the Cuſtoms by Crouch is in every Body's Hands, I have frequently obſerv'd Merchants and Maſters at a Loſs with reſpect to their Buſineſs at the Cuſtom-houſe; and that ſometimes, for want of the neceſſary Knowledge, they have hazarded the Forfeiture of their Goods: Theſe Obſervations firſt induced me to think, that a particular Account of the regular Method of Proceeding at the Cuſtom-houſe, in all the uſual Caſes of Commerce, would be an uſeful Supplement to Crouch's Treatiſe; which I have here attempted.

Having reſolved upon this, I began to conſider what further Improvements could be made; and it preſently occurr'd, that it is very tedious and troubleſome to find out, and to compute, the ſeveral Branches of Duty on Goods imported, by Means of Crouch's References; and that if all the Branches of Duty, denoted by each Reference, were exhibited at one View, and likewiſe the exact Proportion of Duty proper to each Branch, it might be acceptable both to Officers and Merchants.—Now this I have done in ſuch a Manner,

*ner, that they who have a tolerable Skill in Decimal Arithmetick, may expeditiouſly compute the net Duties of any Quantities of Goods imported, either at once, or Branch by Branch; and they who know nothing of Decimals, will at leaſt have the Advantage of ſeeing, at a View, all the Branches of Duty to which any Article of Goods or Merchandize is liable.*

*This Improvement never could have been made at a better Time; for the new Duty of* 12 d. *a Pound, or the Subſidy* 1747, *has made a general Alteration in the total net Duties of all Poundage Goods imported: and yet it is not neceſſary, on this Account, to alter any one of* Crouch's *References.*

WINE TABLES *alſo ſeem'd to me capable of further Improvement and Perfection; for none of thoſe extant include the new Duty laid on Wines in* 1745; *and beſides, in ſome, the groſs Duties, the ſeveral Diſcounts, and Method of Computation, do not clearly and diſtinctly appear. In others (eſpecially in thoſe laſt publiſhed, pr.* 10s. 6d.*) the Method and Diſpoſition is ſo very particular, as rather to confound and perplex, than inſtruct the Reader: All which Defects I have endeavour'd to remedy.—The Method of reducing the Diſcounts to one never before appeared; and, I believe, the Manner of Computation exhibited is ſuch as will enable any Perſon, of a moderate Skill in Arithmetick, to calculate the Duties for any Quantity of Wines himſelf, nearly as ſoon as he could collect them from any Tables ready calculated.*

*Upon the whole, if what I have done be found ſerviceable to the Publick, I ſhall not think my Time ill employed; and to their candid Acceptation and favourable Judgment I leave it.*

THE

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## *ERRATA.*

Page 43, Line 22, for *to any Veſſel*, read *in any Veſſel.*
Page 117, Line 7, the Circumflex ſhould not embrace Ff 5.
Page 132, Line 21, dele *uct.*
Page 154, laſt Column, Line 2, for 3 19 2$\frac{}{20}$ read 3 19 2$\frac{8}{20}$.
Page 160, Column 5, Line 2, put a Point between $7\frac{1}{2}$ and 2.
Page 173, Line 10, for *ſent*, read *enter'd.*

*Duc-*

# *Ductor Mercatorius*, &c.

## CHAP. I.

### *Of* IMPORTATION.

SECT. I. WHEN foreign Goods are imported, the Maſter of the Veſſel upon his Arrival, and before any Goods are unſhipp'd, muſt go to the Cuſtom-houſe, and give a true Account of his Cargo upon Oath; which is called *Reporting Inwards*. [See *Form*, N° 1.] The Merchant may enter and land his Goods any Time within twenty Days, from the Day of the Maſter's Report: To do which, in the moſt advantageous Manner, he muſt write and ſign five Bills of Entry, each on a Quarter of a Sheet of Paper; one whereof muſt be in Words at length, and is called the Warrant, the other four may be in Figures. [See *Form*, N° 2.]

Theſe five Bills the Merchant delivers to the Collector or his Clerk, who will compute the Duties; which muſt be paid before the Goods are landed. The Duties being paid, the Warrant is duly perfected, ſigned and delivered to the Land-waiters, appointed to attend the Delivery, together with blue Books, wherein an Account of the Delivery is to be entered. The Goods are then landed, examined, and the Quantities taken; the Manner of doing which will be more particularly explained in the following Sections. If the Merchant is found to have enter'd ſhort, he muſt paſs *Poſt Entries*, and pay the Duties for the Quantities ſhort enter'd, in the ſame Manner as was obſerved in paſſing the *Prime Entries:* But if upon Delivery an Over Entry appears, the Merchant may apply to the Collector, to have his Entries altered, and the Overplus Duty repaid; which may be done, if he apply before the Collector and Comptroller have poſted his Entry in the King's Books, upon his making ſatisfactory Proof, that no Fraud was committed: but if the Entry be poſted before he applies, then the Duty muſt be repaid by Certificate of Over Entry, in the Manner hereafter explained.

It ſometimes happens, that Goods are ſent by Merchants to ſell by Commiſſion, and arrive before the Invoice; in this and ſuch like Caſes, when the Merchant cannot make any tolerable Conjecture at the Quantities, and perhaps knows not the Species, or proper Denomination of the Goods, the Law permits the Goods to be landed by *Bills at Sight or View*. [See *Form*, N° 3.] The Merchant makes a Depoſit in the Hands of the Collector,

lector, of as much Money as the Duties are gueſſed to amount to, or rather more: Then the Bill at Sight is made out and given to the proper Officers; who muſt examine and take the Quantity of the Goods, and make their Report to the Collector the next Day, or render themſelves liable to the Penalty of 100 *l.* in caſe of Failure. According to their Report the Entries are paſſed, and the Duties paid, in the ſame Manner as they would have been had there been no occaſion for a Bill at Sight.

If the Officers cannot go through the Examination in one Day, they muſt report their Day's Work to the Collector, as being in part of the Sight; for which the Merchant muſt paſs Entries and pay Duty, and ſo proceed 'till the whole Bill at Sight is compleated.

Goods not rated in the *Book of Rates* are often imported; in which Caſe the Duties are to be charged according to the Value of the Goods upon Oath: by which Value is to be underſtood, the Value at the Port of Importation at that Time, excluſive of the Duty. The Merchant is to obſerve, That if he undervalues his Goods, the Law impowers the Officers to take them and ſell them; and after repaying him the Duties, according to the Value he ſet upon them, together with the ſaid Value, and alſo 10 *per Cent.* thereof, the Surplus, if any, is to be applied to the Sinking Fund: So that Merchants are to govern themſelves accordingly, to avoid theſe Conſequences of an Undervaluation.

SECT. 2. Having thus explained the Manner of Proceeding within Doors, the Buſineſs without Doors

Doors comes next under Conſideration: Let us therefore take a View of what paſſes on board the Ship and at the Keys, in delivering the Goods. The Tideſmen on board the Ship keep a Tally Account of the Delivery, in blue Books; the Land-waiters upon the Keys, under the Inſpection of the Land-ſurveyors, enter in their blue Books not only the Number and Quality, but alſo the Quantity of the Goods delivered.

The End and Deſign of the Delivery, is to aſcertain the Quality and Quantity of the Goods, which is chiefly incumbent upon the Land-waiters; who are to take Care, that the Quantities and Qualities of the Goods delivered, agree with the Quantities and Qualities entered. The Qualities of Goods are always known to the Merchants; the Officers, in determining them, muſt rely upon Experience, and the Deſcriptions in the *Book of Rates*.

The Quantities are to be determined, either by *Number*, *Weight*, or *Meaſure*, according as the Goods are rated in the *Book of Rates*.

To enable either Merchants or Officers to do this, they ſhould be well ſkill'd in *Arithmetick*, *Gauging*, and *Menſuration*; Qualifications ſo indiſpenſibly neceſſary, that none ſhould be admitted, either into a Compting-houſe or Cuſtom-houſe, without them: But it is foreign to my Purpoſe, and therefore not my Intention, to give any Inſtruction in theſe Sciences; and beſides, it would be quite ſuperfluous, ſince a competent Knowledge of them may be attained, by any diligent Perſon, in a little Time, by an attentive and careful Peruſal of the many excellent Treatiſes already extant upon

on theſe Subjects. I take it for granted therefore, that the Merchant or Officer has already acquir'd theſe Qualifications, and is beſides able to keep a fair and regular Account, of any Proceedings and Tranſactions; and think it quite needleſs to ſwell this Work with ſuch trite, obvious and plain Matters, as Copies of Land-waiters Books and Accounts, Examples of Addition and Subſtraction, and other Rules and Methods of Computation equally common. All that properly falls within the Province I have undertaken, is to ſhew what are the *Allowances* due to Merchants upon *Delivery*; what *particular Uſages*, *Cuſtoms*, and *Regulations* there are, reſpecting the Manner of Delivery, or the Determination of the Species and Quantity of Goods and Merchandizes; and laſtly, to give the Explanation of ſome *uncommon Mercantile Terms* for *Quantities*: All which I ſhall endeavour to do in as clear and methodical a Manner as I can, under the ſeveral Heads of Goods rated by *Number*, *Weight*, or *Meaſure*.

## SECT. 3 *Of* GOODS *rated by* NUMBER *or* TALE.

### ART. 1. *The* ALLOWANCES *upon* DELIVERY.

When Stockfiſh are imported, they are all paſſed as *Titling*; which is the leaſt ſort of that Fiſh, and liable to the leaſt Duty: and this is in lieu of Allowance for damaged or defective Fiſh.

When Paper is imported in Reams of 20 Quires, each Quire containing 24 Sheets, 6 Sheets *per* Ream are allowed for Outſides.

If

If Paper be imported in Quires of 25 Sheets, as Printing Paper is, 12 Sheets *per* Ream to be allowed for Outſides.

No other Allowances on delivery of Goods by Tale.

## Art. 2. Particular Usages *and* Regulations.

Of Oranges and Lemons, 500 are to be reckoned to the Cheſt, and 250 to the Half-cheſt, or Box, tho' the Cheſts and Boxes may hold more; and they are to be paſs'd and enter'd accordingly, becauſe no Allowance is made for Damage: But if the Merchant refuſes to comply with this Practice, the ſound ones are to be told, and to pay by the Thouſand.

*Stockfiſh* - - { Titling, 18 Inches long. / Cropling, 18 to 24 Inches. / Lubfiſh, above 24 Inches.

But all paſſed as *Titling*. [See *Allowances* above.]

*Dogſtones* - - - { Over, from 3 to 4 Feet. / Thick, above 6, under 12 Inches.

*Quernſtones* { Large { Over, 3 and not exceeding 4 Feet. / Thick, not exceeding 6 Inches. } Small { Over, under 3 Feet. / Thick, not exceeding 6 Inches. }

*Millſtones* - - - { Over, above 4 Feet. / Thick, 12, 14 or 15 Inches.

For other Deſcriptions of Goods delivered by Tale, ſee *Tabulæ Commerciales*.

## Art. 3. Mercantile Terms *for* Quantities.

*A Neſt* - - - { of Pill Boxes, contains 4 Boxes. / of Neſt Boxes, contains 8 Boxes.

*A Groce* - - - { Great, is 12 times 12 doz. or 1728. / Small, is 12 doz. or - - 144. / of Bracelets, is 10 doz. or 120.

*A Shock*, is 60.
*A Dicker*, is 10.
*A Timber*, of Furs, is 40.

*A Laſt* { of Stones, is three Pair. / of Stockfiſh, is 1000. / of Herrings, { Red, is 20 Cades, each Cade 500. / White, is 12 Barrels.

## SECT. 4. *Of* GOODS *rated by* WEIGHT.

ART. I. The *Allowances* proper to this Head are two, *Draught* and *Tare*. Draught is to be firſt deducted, and then the Tare, where there is any.

The Manner of making the Allowance for *Draught*, is, for the Weigher to call out the full and true Groſs Weight in the Scale; which is to be enter'd in the Land-waiters Book, and an Allowance made for each Weigh or Scale, according to the following Table.

| *Groſs Weights.* | *Allowance for Draught.* |
|---|---|
| Under 1 C. wt. - - - - - - | 1 lb. |
| From 1 to 2 C. - - - - - - | 2 lb. |
| 2 to 3 C. - - - - - - | 3 lb. |
| 3 to 10 C. - - - - - - | 4 lb. |
| 10 to 18 C. - - - - - - | 7 lb. |
| 18 to 30 C. or upwards - - - | 9 lb. |

*Tare* is the Weight, or an Allowance for the Weight of Caſks, Bags, or other Packages. For the Accommodation of Trade, there are in many Caſes Tares ſettled and eſtabliſhed by Cuſtom and Ex-

Experience, as you will ſee in the following Table: However, theſe Tares are not to bind the Officer, or Merchant; if either of them be diſſatisfied therewith, they may inſiſt on the Goods being ſtripped and weighed net: and indeed, in all Caſes where it can be conveniently done, it is by much the beſt Way.

## *A* TABLE *of* TARES.

A

| | | |
|---|---|---|
| *Alum*, | in Caſks, | 12 lb. *per* C. wt. |
| *Argol*, | in Caſks, | 14 lb. *per* C. |
| *Aſhes*, Pot or Pearl, | in Caſks, | 10 lb. *per* C. |

B

| | | |
|---|---|---|
| *Battery*, | in Fats | 8 *per Cent.* |
| *Beads of Coral* | covered with Rags, | 3 *per Cent.* |
| | uncovered | 2 *per Cent.* |
| *Brimſtone*, | in Caſks, | 8 *per Cent.* |
| *Briſtles*, | in Fats, | 17 *per Cent.* |
| *Bugle great* | for Strings and Rags | 3 *per Cent.* |

C

| | | |
|---|---|---|
| *Capers*, | in Caſks, | 1 3d Part. |
| *Copperas* | D° | 10 *per Cent.* |
| *Cork*, | in Bundles, | 1 lb. the Bundle. |

D

DRUGS.

| | | |
|---|---|---|
| *Aloes Epatica*, from *Brit.* Plantations, | in Goads, | 1 5th Part. |
| *Antimony*, | in Caſks | 6 *per Cent.* |
| *Green Ginger*, | in Jars of 100 lb. | 28 lb. *per* Jar. |
| *Iſinglaſs*, | in Fats of 4 C. wt. | 84 lb. *per* Fat. |
| *Prunelloes* | in Boxes about 14 lb. | 3 lb. *per* Box. |

F

| | | |
|---|---|---|
| *Feathers*, | in Bags, | 4 *per Cent.* |

G

| | | |
|---|---|---|
| *Gauls*, | in double Bags, | 7 lb. *per* Bag. |
| | in ſingle Bags, | 4 lb. *per* Bag. |

GRO-

## GROCERY.

| | | |
|---|---|---|
| *Almonds*, | in Caſks, - - | 14 lb. *per Cent.* |
| | in Bags, - - | 4 lb. *per* Bag. |
| | in Bags about 200 lb. | 18 lb. *per* Bag. |
| *Cinnamon*, | in Gunny, about 1 C. wt. | 12 lb. |
| | in Skins, about 1 C. wt. | 14 lb. |
| | in Skins and Bags, - - | 16 lb. |
| *Currants*, | in Batts and Caroteels, | 16 *per Cent.* |
| | in Quarter Roll, - - - | 20 *per Cent.* |
| | in Bags, about 4 C. wt. - | 10 lb. *per* Bag. |
| *Figs*, | in Barrels, - - - - - | 14 lb. *per Cent.* |
| *Pepper*, | in Bags, about 3 C. wt. - | 4 lb. *per* Bag. |
| *Prunes*, | in uncertain Caſks, - - | 20 *per Cent.* |
| *Raiſins*, | ——in Frails, — — | 6 lb. *per* Frail. |
| | Lipra in Barrels, about 1 C. wt. | 14 lb. |
| | Solis in Caſks, — — | 12 *per Cent.* |
| | *Smyrna*, in Oak Caſks, | 14 *per Cent.* |
| | *Smyrna*, in Fir Caſks, | 12 *per Cent.* |
| *Sugar*, | all ſmall Caſks under 8 C. wt. | 14 *per Cent.* |
| | Caſks from 8 to 12 C. | 1 0 0 C. wt. |
| | ————12 to 15 C. | 1 1 0 |
| | ————15 to 17 C. | 1 2 0 |
| | ————17 and upwards, | 1 3 0 |
| *Goatshair*, | in Canvas, — — — | 4 *per Cent.* |
| | in Hair-cloth, — — | 7 *per Cent.* |

### H

| | | |
|---|---|---|
| *Hops*, | in Bags, — — — | 4 *per Cent.* |

### I

| | | |
|---|---|---|
| *Incle*, | wrought in Papers, | 2 *per Cent.* |
| | unwrought in Bales, under 2 C. 6 lb. | |
| | unwrought in Bales, above 2 C. 8 lb. | |

### L

| | | |
|---|---|---|
| *Latten*, | in Fats, — — — | 8 *per Cent.* |

### M

| | | |
|---|---|---|
| *Madder*, | in Bales or Bags, — | 28 lb. |
| | in Fats — — | 10 *per Cent.* |
| *Metal prepared*, | in Fats, — — | 8 *per Cent.* |

O

| | | |
|---|---|---|
| *Oil*, | in uncertain Caſks, — | 18 *per Cent.* |
| | in Candy Barrels, — | 29 lb. *per* Barrel. |
| *Train Oil*, | of *Brit.* Plant. in Barrels, | 50 lb. *per* Barrel. |

S

| | | |
|---|---|---|
| *Safflore*, | in Bales, about 6 C. wt. | 84 lb. *per* Bale. |
| | in Bags, from 2 to 3 C. | 16 lb. *per* Bag. |
| *Salt-petre*, | in Caſks, — — — | 12 *per Cent.* |
| | in Gunny, about 1 1 qr C. | 16 lb. |
| *Shumack*, | in Bags, about 3 1 half C. | 10 lb. |
| | ——— 2 to 3 C. | 8 lb. |
| | ——— 7 C. | 14 lb. |
| *Silk-thrown*, or *Orgazine*, | of *Bologna* and *Piedmont*, Short Bales with Searcloth and Cotton Wool, | 14 *per Cent.* |
| | of *Bologna* and *Piedmont*, Long Bales, about 2 C. with D° | 30 lb. |
| | of *Naples*, in Bales with Searcloth, | 9 *per* 100 lb. |
| | of *Naples*, in Fangots with Searcloth, about 1 half C. | 14 lb. |
| | of *Meſſina*, in Bales, double Canvas, thrown and raw, about 2 C. wt. | 10 lb. |
| | of *Meſſina*, in Bales with Searcloth and Cotton Wool, about 2 C. wt. | 22 lb. |

*Silk-*

| | | | |
|---|---|---|---|
| *Silk-raw*, | of *Aleppo*, | in long Bales with Cotton Wool from 3 1 qr to 2 3 qrs C. wt. | 32 lb. |
| | | in Fangots, with Cotton Wool, about 2 1 half C. | 24 lb. |
| | | in Fangots, about 1 3 qrs, or 2 C. | 20 lb. |
| | | in Fangots, about 1 1 qr. or 1 1 half C. | 18 lb. |
| | | Ardas Silk, in Short Bales with Cotton Wool, from 3 1 qr to 2 3 qrs C. wt. | 30 lb. |
| | of *Smyrna*, and *Cyprus*, | about 3 C. wt. and upwards, | 16 lb. |
| | | From 3 to 2 C. wt. | 14 lb. |
| | | under 2 C. wt. | 12 lb. |
| *Smalts*, or Powder Blue, in Casks, | | | 10 *per Cent.* |
| *Sope Castile*, | | in double Serns, about 3 C. wt. | 30 lb. |
| | | in single Serns, about 3 C. | 16 lb. |
| | | in Chests, about 2 1 half, or 3 C. | 40 lb. |

T

| | | |
|---|---|---|
| *Tallow*, | in Casks — — | 12 *per Cent.* |
| *Thread*, | black and brown, or Bridges, | 6 *per Cent.* for want of Weight. |
| | Outnal, — — | |
| | whited brown, — | |
| *Sisters Thread*, | in uncertain Papers, | 12 *per Cent.* for Prs. |
| | in certain Papers, | no Allowance. |

*Tobacco*, is stripped and weighed net; but the Merchants have an Allowance of 2 lb. *per* Hogshead for Samples.

*Turpentine*, in Casks, — — 1 3d Tare.

Y

| | | |
|---|---|---|
| *Cable Yarn*, | in Winch, from *Russia*, | 28 lb. |
| *Linen Yarn*, | in Fats, — — | 12 *per Cent.* |

## Art. 2. Particular Regulations *proper to this Head.*

*Oil* in Caſks pays Duty by Meaſure, but is delivered by Weight; the net Weight is reduced to Gallons, by allowing 7 1 half lb. to a Gallon.

To diſtinguiſh *Packthread* from *Twine*, take notice, that *Twine* is twice, *Packthread* thrice twiſted.

Twelve Pounds of *Honey* make a Gallon, and forty-two Gallons a Barrel.

Two Hundred Pound is generally reckoned a Barrel, in Weight; but that Weight of *Steel* is only eſteemed half a Barrel.

When *Almonds* are imported in Shells, 2 3ds is to be allowed for Shells.

When unpoliſhed *Coral* is imported, 1 3d is reckoned Fragments, and the remaining 2 3ds whole *Coral*; there being a Difference in the Duty, between whole and Fragments.

*Briſtles*, tho' diſtinguiſhed in the *Book of Rates*, into dreſt and undreſt, are all paſſed as undreſt, becauſe none are imported perfectly dreſt.

Sixty-three Bundles of *Bulruſhes* are reckoned to a Load,

*Backs* for Chimneys weighing above 1 half C. are large; ditto weighing 1 half C. and under, are ſmall.

*Iron Cheſts*, in the *Book of Rates*, are diſtinguiſhed into large, middle, and ſmall.

Large, — are 1 1 qr Yard long.
Middle, — 1 Yard long.
Small, — — 3 qrs Yard long.

*Old Buſhel broken Iron*, is ſuch as cannot be uſed

uſed without new forging; if there be any new Spikes, *&c.* intermixed, they muſt be ſeparated and pay Duty, as manufactured Iron.

Weights leſs than 2 lb. are not to be uſed in weighing Tobacco, Sugar, and other Gruff Goods.

Merchants are to be at no Charge in opening and weighing Goods duly entered

ART. 3. MERCANTILE TERMS, *denoting the* Quantities *by which* Goods *proper to this Head are rated.*

*Wey of Salt*, is 40 Buſhels, each Buſhel 84 lb.
*Mount of Plaiſter of Paris*, is 3000 lb. wt.
*A Maſt of Amber*, is 2 1 half lb.
*Little Barrel of Anchovies*, is to weigh 16 lb. of Fiſh.

## SECT. 5. GOODS *rated by* MEASURE.

Meaſures may be diſtinguiſhed into Meaſures of Length, Meaſures of Capacity, ſuperficial Meaſure, and ſolid Meaſure; of which in their Order. And firſt, of *Goods* rated by *Meaſure* of *Length.*

ART. 1. ALLOWANCES *on the Delivery of theſe Goods which are chiefly Linens, are as follows.*

If Linens are contented in *Flemiſh* or *Dutch* Ells, two Ells in 120 are to be allowed for ſhortneſs of Meaſure.

But if Linens are contented in *Engliſh* Ells, no Allowance.

Of

Of *French Lockrams*, two Ells in every 120 to be allowed.

The following are the ſettled Allowances for *Wrappers*

| | |
|---|---|
| On *Hamburgh*, and *Bremen Linen*; and alſo *Heſſens Canvas*, | in Packs and Bales, 1 Ell in 40, but not to exceed 120 Ells on any one Pack, let the Pack be ever ſo large. |
| *Dantzick Linens*, | 4 Ells in every 120. |
| *Flanders Linens*, | 3 Ells in every 100. |
| *Hollands Duck*, | 4 Ells in every 100; but if brought looſe, no Allowance. |

## Art. 2. Particular Usages *and* Regulations.

Linens are either contented or not contented: Contented is that ſort of Linen, the particular Length of each Piece whereof, is inſerted in the Merchants Invoice, and alſo marked upon the Piece itſelf, or upon a Label or Ticket affixed to the Piece. Linen not contented, is that ſort of the particular Length of each Piece whereof, the Merchants have no Account; nor is the Length of each Piece marked upon, or affixed to it.

When Linens are contented, the Merchant is to inſert the true and exact Contents, or Number of Ells, in each Bale, or other Package, in the Bill of Entry. When they are not contented, the Merchant is to inſert in the Bill of Entry, the Number of Pieces in each Bale, or other Package; and likewiſe the total Quantity for which Duty is paid.

Con-

Contented Linens ſhort entered, or different in Sort or Species from the Entry, are to be ſeized; and if the Number of Pieces of not contented Linens, in any Bale, or other Package, exceed the Number inſerted in the Warrant, the ſupernumerary Pieces are to be ſeized: If the Difference between the total Quantity of not contented Linens delivered, and the total Quantity entered, be above one Ell for every Piece, the Exceſs is to be ſtopp'd and ſent to the Warehouſe for the Board's Directions; but if the ſaid Difference be under one Ell in every Piece, then a Poſt Entry may be admitted.

The Land-waiters are to open and examine every Parcel of *Flemiſh* and *Holland* Linens, and *Sileſia* Lawns and Cambricks; and at leaſt one third Part of the Number of Bales, or Packs, of all other Linens.

If the Contents of any Package differ from the Contents in the Warrant, all the other Packages are to be opened and carefully examined.

In examining contented Linens, Care is to be taken to meaſure ſome Pieces in every Package opened, to ſee that the Meaſure agrees with the Number of Ells mark'd on the Piece or on the Label.

Three or four Pieces at leaſt in every Bale, or other Package of not contented Linens, are to be meaſured; one or two to be choſen by the Officer, and the like Number by the Merchant, by which the Contents of the whole Bale are to be computed. In caſe of Diſpute, as many more as are neceſſary to decide it, are to be choſen and meaſured by the Officer and Merchant, in the Manner above-mentioned.

No Wrappers are to be allowed upon Linens in Cheſts, Caſks or Fats, nor upon *Ruſſian* Linen.

The Number of Archeens of *Ruſſian* Linen in every Bale, Wrappers included, is to be inſerted in the Warrant by the Importer, who is to make Oath of the Truth thereof: Then, after Examination of the Bales, (to prevent Concealments) the Archeens are to be reduced to *Engliſh* Ells, by multiplying them by 57, and cutting off the two laſt Figures in the Product. On Suſpicion of Fraud, the Officers are to meaſure.

The Contents of the Wrappers of all ſorts of Linen, are to be charged to Account in the Land-waiter's Books; and Duty is to be paid for them, becauſe proper Allowances are made in another Manner as before mentioned.

If any Linens are uſed as Wrappers, which pay a higher Duty than the Linens wrapped, and are not particularly diſtinguiſhed in the Warrant, they are to be ſeized.

*The Pieces of Buckrams*, not to exceed 15 Yards.
*The Pieces of Bermillians*, not to exceed 30 Yards.
*The Half Piece of* D° not to exceed 15 Yards.
*The Piece or Knot of Bandſtring Twiſt* is 32 Yards.

| | | | |
|---|---|---|---|
| *The Piece,* | *of Caddas,* | is | 36 Yards. |
| | *of Check,* | | 10 Yards. |
| | *of* Sileſia *Lawn,* | | from 4 to 8 Yds. |
| | *of Cambrick and other Lawns,* | | 13 Yards. |

*Of* Flemiſh, *or* Dutch *Ticks*, about 2 Yards wide, 6 Yards are a Tick.
1 Yard wide, 12 Yards are a Tick.

No Poſt Entry is to paſs for contented Linens,

or

or Linens rated by the Piece, without ſpecial Orders from the Board.

When *Engliſh* and *Dutch* Ells are both inſerted in the Merchant's Invoice, the *Engliſh* only are to be regarded.

The Duties on ſeveral ſorts of Linen, differ according to the Breadth; the following Limitations of Breadth are therefore to be particularly noted, both by the Officer and Merchant.

| | | |
|---|---|---|
| Germany *and Eaſt Country Linen,* | narrow, | is not above 7 8ths of a Yard. |
| | broad, | above 7 8ths of a Yard. |
| Ruſſian *Linen,* | narrow, | not above half an *Engliſh* Ell. |
| | broad, | above half an *Engliſh* Ell. |
| *The Breadths of* Flemiſh *and* Dutch *Linens are thus limited for the different Duties.* | not exceeding 1 and 1 8th *Engliſh* Ells. | |
| | above 1 and 1 8th, and under 2 *Engliſh* Ells. | |
| | 2 Ells and under 3 *Engliſh* Ells. | |
| | 3 *Engliſh* Ells and upwards. | |

*Looking Glaſſes* in the *Book of Rates* are diſtinguiſhed by certain Numbers, which ſignify the Number of Inches in the Breadth of each *Glaſs.*

The following Table may be of ſome Uſe in diſtinguiſhing Linens.

| Contented Linens. | | | Not contented Linens. | |
|---|---|---|---|---|
| Names. | Usual Lengths, and in what Measure contented. | | Names of Pieces. | Usual Lengths. |
| | *Engliſh* Ells. | *Dutch* Ells. | | *Engliſh* Ells. |
| *Iſingham*, — — — whole Piece | 38 to 40 | | *Crocus*, — — | 23 |
| *Gentiſh*, — — — D° — | 42 to 47 | | Dutch *Barras*, — | 28 |
| *Hollands*, *Bag*, — D° — | | 50 to 53 | *Heſſens Canvas*, — | 28 |
| *Gulix*, — D° — | 28 to 30 | | *Drilling*, — — | 17 |
| *Alcumore*, — D° — | 34 to 38 | | *Dowlaſs*, *ſingle*, | 26 |
| *Borelaps*, — — — D° — | | 40 to 65 | *double*, | 52 |
| *Headen Rolls* — — — — — | | 40 to 120 | *Garlix*, 3 *qrs wide*, | 26 |
| *Hinderlinds*, — — — — — | | 40 | $\frac{7}{8}$ *and upwards.* | 19 |
| *Ozenbrigs, diſtinguiſhed by a Catherine Wheel, and the Word* Oſnaburgh *ſtamped round it*, | 30 to 120 | | Lubeck *Duck*, | 28 |
| *Hammels*, — — — — — | | 70 | *Blue Paper* Sileſias, | 7 |
| *Hartfords, the Word* Hartford *ſtamped thereon with Ink*, | 30 to 100 &upwards | | Hollands *Duck, a Bolt always paſſed at*, | 28 |
| | | | Ruſſia *Sailcloth, Bolts uſually computed at*, | 28 $\frac{1}{2}$ |

ART. 5. Mercantile Terms proper to this Head,—none.

## SECT. 6. *Of* GOODS *rated by* MEASURES *of* CAPACITY, liquid *or* dry.

### ART. 1. ALLOWANCES *upon Delivery.*

*Olives* imported in large Caſks are to be gauged, and 1 3d of the Contents allowed for Liquor.

Every { Pipe, / Hogſhead, } of *Wine*, which ſhall be run out,

And not above { 9 / 7 } Inches left therein, ſhall be accounted

Outs, and no Subſidy paid for the ſame.

### ART. 2. PARTICULAR USAGES *and* REGULATIONS.

If a Merchant enter his *Wines* filled, he pays Duty only for the net *Wine* contained in the Caſk, and has no Allowance out of the Duties for Leakage: When *Wines* are entered unfilled, Duty is to be paid for the full Contents of the Caſk, tho' it may want conſiderably of being full; but then the Merchant is allowed 12 *per Cent.* out of the Duties for Leakage.

There-

Therefore, if Casks of { *Rhenish*, *French*, *Port*, or *Madera*, all other } *Wines* imported into

The Out Ports, want more than { 66/625, 106/1025, 144/1425, 6/59 } of being full,

The Merchant loses by entering them unfilled. In general, if any Casks of *Wine*, imported into the Out Ports, want much more than 1 tenth of being full, 'tis for the Merchant's Advantage to enter them fill'd; otherwise, unfill'd.

Five Flasks, or 7 and 1 half Betties of *Florence Wine*, to be esteemed a Gallon. Five Bottles of other *Wines*, imported in Bottles, to be reckoned to a Gallon, unless the Officers or Merchants think proper to measure.

Jars of *Oil*, usually passed at 22, 24 or 26 Gallons.

A Chest of *Oil*, usually passed at 8 Gallons.

Barrels of *Mum*, passed at 48 Gallons.

Kegs of *Spruce Beer*, at 4 Gallons.

In case of Leakage, *Mum* Barrels and Kegs of *Spruce Beer* may be filled up, before Computation is made.

*Tar* Barrels are to contain 31 and 1 half Gallons, and are to be filled up before Computation is made for the Duties.

Awms

Awms of *Rheniſh Wines* are generally paſſed at 38 and 1 half Gallons.

In Cask-gauging, the Officers ought to follow the moſt approved Authors on that Subject. The Method which univerſally obtains, and is indeed the beſt for common Uſe, is to reduce the Cask to a Cylinder of equal Content; and this is done by conſidering what is call'd the Variety of the Cask. If you ſuppoſe a Cylinder inſcribed in any Cask, and another Cylinder circumſcribed about the Cask, there will be a Cylindrical Space included between the Superificies of the two Cylinders, the Diameter or Thickneſs whereof is equal to the Difference between the Bung and Head Diameters of the Cask: Now the Curvature of the Staves of the Cask, takes in a certain Portion of this Cylindrical Space; which is greater or leſs, according as the Curvature, Bend, or Bulging of the Staves, is more or leſs; and this is what determines, and is called, the Variety: *viz.* 1ſt, Variety, if very much bulging; 2d, Variety, if leſs, and ſo on. It is therefore evident, that the Diameter of the inſcribed Cylinder may be increaſed, ſo as to take in a Portion of the interjacent Cylindrical Space, equal to that taken in by the Curvature of the Staves of the Cask; and then the Cask and increaſed Cylinder will be equal in Content. The Diameter of the inſcribed Cylinder is the Head Diameter of the Cask; the Thickneſs of the Cylindrical Space is equal to the Difference between the Bung and Head Diameters. All the Difficulty therefore lies, in determining what Portion of this Difference we muſt add to the Head Diameter of the Caſk, in order to obtain the Diameter of the mean Cylinder, or the Cylinder of equal Content.

Now

Now Experience ſhews, that if 7 tenths of the Difference between the Bung and Head Diameters of any Caſk be added to the Head Diameter, the Cylinder whoſe Diameter is equal to this Sum, and whoſe Length is equal to the Length of the Caſk, will contain as much or more than that Caſk, tho' the Staves of the Caſk have the greateſt Degree of Curvature that is ever given to them.

And as the Difference between the Bung and Head Diameters of Caſks is ſeldom very great, the Contents of a Caſk whoſe Staves are quite ſtreight from Bung to Head, or of a Caſk made up of two equal Fruſtums of two equal Cones, will generally be nearly equal to the Contents of a Cylinder, whoſe Diameter is equal to the Sum of the Head Diameter of the Caſk, and a little more than half the Difference between the Bung and Head Diameters, and whoſe Length is equal to the Length of the Caſk.

Therefore, all the Varieties whereof Caſks are capable, lie between 5 tenths and 7 tenths of the Difference between the Bung and Head Diameters; and all that a Gauger has to do, is to take ſuch a Part of the Difference between the Bung and Head Diameters (but always between 5 tenths and 7 tenths) as his Judgment and Experience tell him ſuits beſt with the Curvature of the Caſk; this, added to the Head Diameter, gives the Diameter of the mean Cylinder.

I think it not amiſs to note here, that the Difference between the Bung and Head Diameters may be very great, and yet the Caſk have no Bulging at all; for the Bulging is the Bend or Curvature

vature of the Half-ſtave between the Bung and Head.

Mathematicians give us abſtruſe Theorems for computing the Contents of Caſks, founded upon a ſuppoſed Reſemblance between the Curvature of the Caſk, and that of an Ellipſis, Parabola or Hyperbola; but they may be as much miſtaken in judging of the Curvature, as an experienced Gauger may be in pitching upon a proper Decimal between 5 tenths and 7 tenths: For, after all, the Contents of Caſks cannot be determined to a Mathematical Exactneſs, becauſe the Forms of Caſks do not anſwer exactly to any Mathematical Figures. The Buſineſs of Gauging is at beſt but Gueſs-work; but it is ſuch a Way of Gueſſing as comes near enough the Truth, for the common Purpoſes of Life.

I thought theſe Obſervations properly belonged to the Article I am upon; and might help to illuſtrate and explain the Method of Caſk-gauging, and remove that Heap of hard Words under which the Rationale of it lies pretty much concealed at preſent. The reſt I leave to the Authors who have treated the Subject *ex profeſſo*.

Let me add here ſuch Decimal Multipliers, for the Difference between the Bung and Head Diameters, as have been found by Experience to be the trueſt and beſt ſuited to the ſeveral Varieties or Curvatures of Casks.

*1ſt Variety*, or Staves very much bulging, ,7 or ,695
*2d Variety*, or Staves not ſo much curved, ,65 or ,63
*3d Variety*, or Staves ſtill leſs curved, ,6 or ,56
*4th Variety*, or Staves almoſt ſtreight, ,55 or ,51

ART.

ART. 3. MERCANTILE TERMS *for* Quantities.

| | | |
|---|---|---|
| *A Ton,* | — — — | 252 Gallons. |
| *A Pipe,* | — — — | 126 Gallons. |
| *An Hogſhead,* | — — | 63 Gallons. |
| *An Awm,* | — — — | 42 Gallons. |
| *A Barrel* of *Spruce Beer* and *Mum,* | for Cuſtoms, | 42 Wine Gal. |
| | for Exciſe, | 32 Wine Gal. |
| of *Apples, Tarras, Onions, &c.* | | 3 Buſhels. |

*Note.* There is no Contradiction in ſaying here, that an Awm is 42 Gallons, and obſerving before that Awms of *Rheniſh* are paſſed at 38 and 1 half Gallons: For the exact Awm is 42 Gallons, or 1 ſixth of a Ton; but the Awms imported generally contain 38 and 1 half Gallons, and muſt be reduced to Awms of 42 Gallons for the Duties. Thus the exact Butt or Pipe is 126 Gallons; but the Butts and Pipes imported contain ſometimes conſiderably more, and ſometimes a good deal leſs, than that Quantity. Obſerve the ſame Diſtinction with reſpect to Barrels of Mum.

## SECT. 7. *Of* GOODS *rated by ſuperficial and ſolid Meaſure.*

ART. 1. Allowances, none.

ART. 2. PARTICULAR USAGES *and* REGULATIONS.

If *Balks* are above 8 Inches ſquare, they are to be accounted Timber, and meaſured.

Five *Gally Tiles*, of 5 Inches ſquare, are eſteemed a Foot.

Four

Four *Gally Tiles*, of 6 Inches ſquare, make a Foot.

In computing the Contents of round *Cylindrical Timber*, 1 4th of the Girt is taken for the Side of a Square, and then you proceed as if it were *Square Timber*.

*Round Conical Timber*, as Maſts, *&c.* is reduced to *Square Timber*, by adding the Girt at the larger End and the Girt at the leſſer End together, and taking 1 8th of the Sum for the Side of a Square.

*Unequal-ſided Timber* is reduced to *Square Timber*, by taking 1 4th of the Girt in the Middle for the Side of a Square.

In meaſuring *Pyramidical Timber*, whoſe Ends are Parallelograms, the Practice is, to take half the Sum of the Breadths of the two Ends, for the mean Breadth, and half the Sum of the Thickneſſes for the mean Thickneſs; and then to multiply the Product of the mean Breadth and mean Thickneſs by the Length.

Theſe cuſtomary Methods of meaſuring *Timber* deviate from the true; but our Buſineſs is, to give an Account of Practice.

*Baſket Rods* pay Duty by the Bundle, which is to be three Feet about the Band; if the Band or Circumference of the Bundle exceed three Feet, Duty muſt be paid according to the Proportion which the Area of a Circle, whoſe Circumference is three Feet, bears to the Area of a Circle of any other Circumference; and Circles are in proportion to one another, as the Squares of their Circumferences, or, which is the ſame Thing, as the Squares of their Diameters.

The Inches of *Wainſcot Boards* are computed in proportion to their Lengths and Thickneſſes, according to the following Table.

## THICKNESSES *in* INCHES.

| Lengths in Feet. | 1 qr of an Inch. | Half an Inch. | 3 qrs of an Inch. | 1 Inch. |
|---|---|---|---|---|
| 12 | 4 Boards make an Inch. | 2 to an Inch. | 4 to 3 Inches. | 1 to an Inch. |
| 9 | 16 to 3 Inches. | 8 to 3 Inches. | 16 to 9 Inches. | 4 to 3 Inches. |
| 6 | 8 to an Inch. | 4 to an Inch. | 8 to 3 Inches. | 2 to an Inch. |

*Square*

Square Feet of *Plank* are reduced to ſolid Feet or Loads, by the following Table.

| Thickneſs of Plank in Inches. | Square Feet in a ſolid Foot. | Square Feet in a Load. |
|---|---|---|
| 4 | 3 | 150 |
| 3 | 4 | 200 |
| 2½ | 4, 8 | 240 |
| 2 | 6 | 300 |
| 1½ | 8 | 400 |
| 1 | 12 | 600 |
| ¾ | 16 | 800 |

ART.

ART. 3. MERCANTILE TERMS *for* QUANTITIES.

A Load of *Timber*, or *Plank*, is 50 ſolid or cubick Feet.

A Tun of D° is 40 cubick Feet.

By an Inch of *Wainſcot Boards* is meant, a *Wainſcot Board* 12 Feet long and one Inch thick.

SECT 8. Having thus collected every Thing material, with reſpect to the aſcertaining the Species and Quantity of foreign Goods imported, we ſhall proceed to other Matters.

It ſometimes happens, that Goods upon Delivery are found to have received Damage. In this Caſe, the Surveyor and Land-waiters are to make their Report on the Back of the Warrant, and return it to the Collector and principal Officers; who are then to chuſe two indifferent and experienced Merchants to view the Goods, and upon Oath to determine the Quantum of the Damage. Then the Surveyor and Land-waiters certify, that the Goods view'd by the Merchants are the ſame for which Duty was paid: Whereupon a Certificate of the whole Proceeding, [*See* Form, N° 4.] is made out; and a proportional Abatement of Duty is made, and repaid to the Merchant upon his ſigning the Receipt.

SECT. 9. If, upon Delivery of foreign Goods, it appear that the Merchant through Inadvertency or Miſtake, hath entered and paid Duty for a greater Quantity than is really imported and delivered, the Surveyor and Land-waiters muſt certify the

the Caſe on the Warrant, and return it to the Collector and principal Officers; who thereupon call upon the Merchant, or his known Agent, to make Oath to the Quantity received, and alſo of the Reaſon of the Over Entry: the Truth whereof being confirmed by the Certificate of the delivering Officers, the Duty for the Quantity over-entered is repaid, and the Merchant gives a Receipt for it. [*See the whole Proceeding in* Form, N° 5.] But, if due Proof be made before the Entry is poſted in the King's Books, the Duty may be repaid without all this Trouble, as hath been before obſerved.

Sect. 10. If the Goods imported be intitled to a Premium, after Entry and Delivery, the Officers will examine them carefully, and ſee that they be cleanſed and garbled from all Dirt, Droſs, *&c.* and are in good merchantable Condition; and have all the other Qualifications required by Law. Then the true Quantities, Qualities, Circumſtances of Importation, *&c.* are certified at large by the proper Officers. [*See* Form, N° 6.] This Certificate is delivered to the Importer; who, upon producing the ſame to the Commiſſioners, or Officers appointed by Law to pay the Premium, will have it put in due Courſe of Payment accordingly.

Sect. 11. *Portage* is, Allowance or Premium paid to Maſters of Ships, for making a true Report of their Cargoes. To obtain it, as ſoon as the Cargo is delivered, and the Duties all paid, the Maſter muſt apply to the Land-ſurveyor; who will

will give him a Certificate, that he has made a true Report, and is duly intitled to Portage: wherein will be alſo expreſſed, the Amount of the Branches of Duty for the whole Cargo, out of which Portage is payable. This Certificate the Maſter carries to the Collector and Comptroller, who examine it and compute the Amount of the Portage; then a Portage Bill [*See* Form, N° 7.] is made out and ſign'd, and the Money is paid, according to the following Rates, *viz.*

RATES *of* PORTAGE *allowed by the Honourable Commiſſioners, to ſuch Maſters as make a true Report of their Cargoes, without Fraud or Reſerve.*

*Wines*, 6 *s.* 8 *d. per Cent.* { on the Amount of the old Subſidy, 1 *per Cent.* Additional Duty, and Impoſts on all the *Wine* imported in the Veſſel.

*Currants*, 6 *s.* 8 *d. per Cent.* { on the old Subſidy, 1 *per Cent.* and petty Cuſtom.

*Norway Goods*, 2 *l. per Cent.* { on the old Subſidy and petty Cuſtom.

Other Goods, 10 *s. per Cent.* { on the old Subſidy, 1 *per Cent.* Additional Duty, and petty Cuſtom on the whole Cargo.

But Note, no Portage Bill is to be paid unleſs it amounts to Ten Shillings *except for Norway goods.*

CHAP.

# CHAP. II.

## *Of* EXPORTATION.

SECT. 1. WHEN you intend to export Goods to foreign Parts, write four Bills of Entry, in the *Form* N° 8. Go to the Cuſtom-houſe, and deliver them to the Collector, or his Clerk. The Duties (if any be due) will be computed and demanded; upon Payment a Cocket, [*See* Form, N° 9.] certifying Payment of Duty, or the regular Entry of the Goods, if not liable to Duty, will be delivered to you; which keep 'till you intend to ſhip the Goods. Before ſhipping, deliver the Cocket to the Searcher, and give him Notice of the Time when you intend to ſhip them; for no Goods are to be landed or ſhipped but in the Preſence of a proper Officer. The Searcher will attend and examine, and count, weigh, or meaſure the Goods; which done, they are put on board, and the Searcher certifies the Quantity ſhipped on the Back of the Cocket; which is then return'd to the principal Officers, with whom it remains 'till the Maſter comes to clear. When the Maſter comes, the Cockets for all the Goods on board are collected and entered in what is called a *Report Outwards*,

[*Form*,

[*Form*, N° 10.] upon the Maſter's declaring the ſaid Cockets to contain a true Account of his whole Cargo. To this Report the Maſter makes Oath before the Collector and Comptroller, pays his clearing Charge, his Cockets are delivered, and he is at liberty to proceed on his Voyage.

The Articles of Goods exported, which are liable to Duty, or intitled to Bounty, are but few; and the Quantities are determined either by Number, Weight, or dry Meaſure: As therefore the Manner of aſcertaining the Quantities muſt be very plain and evident, it is needleſs to ſay any Thing on that Subject; only let it be noted, that when Merchants make juſt Entries of their Goods, they are to be at no Charge, in the opening, examining, weighing, meaſuring, or re-packing the Goods; all which are to be done at the Officers Charge.

SECT. 2. The preceeding Section contains the regular Method of entering Goods Outwards, as preſcribed by Law; but the Practice at *Sunderland* with reſpect to Coals is ſomewhat different.

Before any Coals are ſhipped, you muſt go to the Cuſtom-houſe and make a Depoſit in the Collector's Hands, of the Duty of ſo many Chalders as you intend to ſhip: Whereupon a Warrant [*Form*, N° 11.] is made out and delivered to the Surveyor; who places a Tideſman on board, to take an Account of the Chalders ſhipped. The intended Number of Chalders being ſhipped, the Tideſman returns the Warrant to the Surveyor; who examines, certifies, and returns it to the Officers who granted it, with whom it remains 'till the Maſter comes to clear; and then Entries, Cocket, and

and Report are made out, in the ſame Form and Manner as is explained in the preceeding Section.

SECT. 3. Maſters who clear over Sea with Coals, ſometimes find themſelves obliged to deliver their Cargoes in *England*; in which Caſe they pay the Coaſt-duty at the Port of Delivery: The Over-ſea Duty therefore is to be re-paid; and, to obtain an Order for Re-payment, they muſt firſt apply to the Collector and Comptroller of the lading Port, for a Certificate of the Payment of the Over-ſea Duty. [*See* Form, N° 12.] Then, before the Collector, Comptroller, or other Perſon properly authorized, they muſt make an Affidavit according to the *Form*, N° 13. This Affidavit, together with the Return or Certificate of Delivery upon the Coaſt, and alſo the Certificate of the Payment of the Over-ſea Duty, are to be put into the Hands of any Perſon who has a Correſpondence at *London*, in order to be laid before the Board of Cuſtoms; who, if the Proof appears to be clear and ſatisfactory, will ſend Orders to the Collector and Comptroller of the Port where the Over-ſea Duty was paid, to permit the like Quantity of Coals to be exported Duty free; upon the Receipt of which Order, and the Application of the proper Perſon, they generally re-pay the Duty.

SECT. 4. When Goods, intitled to Bounty, are exported, the Merchant (after entering them, and taking out a Cocket as before directed) is to give Bond for the Exportation; and the Officers ought to be more than ordinarily careful and exact in taking the Quantities, and examining whether the Goods

have all the legal Requiſites to intitle them to Bounty. When the Ship is ſailed, and clear of the Coaſt, the Exporter may apply to the Collector and Comptroller for the Debenture; which being duly ſigned, the Bounty will be paid him immediately at the Port, if there be Money on the proper Branches: but if there be not, the Debenture will be delivered to him, and he muſt apply for Payment at *London*. [*See* Forms of Debentures, *both for* Bounties *and* Drawbacks, N° 15.] The Tenor of all Debentures is much the ſame; ſo that tho' there be ſeveral Articles of Goods intitled to Bounties and Drawbacks, the Specimens given may ſuffice, both to give Merchants a general Notion of the Manner of Proceeding, and to enable Officers to make out proper Debentures in all other Caſes.

As the Bounties on Corn exported are very conſiderable, that Article has been thought worthy of ſome particular Regulations, with reſpect to the ſhipping it; which it will not be amiſs to note.

When a Merchant ſignifies his Intention to ſhip Corn, intitled to Bounty, Entries are not paſſed immediately, and a Cocket granted, as is uſually done for other Goods; but the Collector and Comptroller grant a Sufferance, to ſhip the intended Quantity, directed to the Patent-ſearcher, Surveyor, and Land-waiter, who are to attend the meaſuring and ſhipping thereof. A round Strike is to be made Uſe of in meaſuring the Corn, the Middle whereof is to be enter'd upon the Edge of the Buſhel or Meaſure, and it is to be paſs'd over the Top of the Buſhel with a ſwift circular Motion;

tion; and, for Expedition's ſake, a Tub, containing four *Wincheſter* Buſhels, may alſo be uſed in the Admeaſurement. When the Corn is meaſured and ſhipped, the Quantity and Quality are to be endorſed on the Sufferance; which is to be returned to the Collector. The Exporter is then to certify the Quantity and Quality of the Corn ſhipp'd, in Writing under his Hand; which Certificate is to be verified by the Oath of one or more credible Perſons; whereupon Bond is to be given for exporting the Corn, and for bringing a Certificate of the landing thereof beyond Seas: Then Entries are to be paſſed, and a Cocket in due Form delivered to the Merchant; who is to endorſe the Quantity of Corn ſhipp'd thereon before the Ship is cleared.

The Regulations for *Malt* are ſomewhat different. *Malt* may be enter'd at once, without a previous Sufferance, and Bond may be given at the Time of Entry. It is then to be meaſured and ſhipp'd as it comes to hand. If the Quantity to be ſhipped be greater than the Quantity entered, the Merchant muſt make a freſh Entry, and give a freſh Bond; if leſs, the Quantity ſhort-ſhipp'd is to be endorſed by the Merchant on the Bond, a proper Exception being made in the Condition of ſuch Bonds for that Purpoſe.

The *Barley* to be made into Malt for Exportation is enter'd with the Exciſe Officers; and their Certificates of the Quantity are to be annexed to the Debenture. The Bounty is to be allowed for half as much more *Barley* as was ſteep'd; or, which is the ſame Thing, the Bounty is 3 *s.* 9 *d.* a Quarter upon the *Barley* ſteep'd.

No

No Fees are to be taken for Debentures, Diſpatches, or any other Matters relating to the Exportation of Corn.

When the Price of *Wheat* is from 46*s.* to 50*s.* a Quarter, no Bounty is to be allowed.

When *Wheat* and *Rye* mix'd are exported, Bounty is to be paid as if the whole Quantity was *Rye*.

*Flour* exported is to be weigh'd, and not meaſured. 448lb. is to be allowed to a Quarter. It may be weigh'd and ſhipp'd as it comes from the Mill; or the Bran may be ſeparated, and the fine Flour only weigh'd and ſhipp'd, as the Merchant chuſes. Weighing Porters are to aſſiſt in ſhipping Flour, without Charge to the Merchant.

No Bounty is to be allowed on Corn exported for the Uſe of his Majeſty's Garriſons, nor on Corn ſhipped on board Ships for *Newfoundland*, or any other Place, for brewing Beer, or baking Bread for the Voyage.

SECT. 5. Ships trading to the *Mediterranean*, muſt be provided with *Mediterranean* Paſſes from the Admiralty. The Steps neceſſary to be taken for obtaining them are theſe: The Surveyor of the Port where the Ship lies muſt go on board, and examine and ſurvey her, and muſter the Seamen; then he muſt certify in Writing under his Hand to the Collector of the Port, the Burthen and Built of the Veſſel, the Number of Men, diſtinguiſhing Natives and Foreigners, the Number of Guns, what ſort of Veſſel ſhe is, *&c.* The Collector having received this, prepares an Affidavit to be ſign'd and ſworn to by the Maſter, which

which contains all the foregoing Particulars; and likewiſe the Name of the Veſſel, Maſter, and Port bound to, the Time when and Place where ſhe was built; to which is added, that ſhe is of *Britiſh* Property: that her laſt Paſs was delivered up; and that the Maſter has delivered up all the Paſſes he ever had before. This Affidavit is tranſmitted to the Secretary of the Admiralty, who thereupon ſends down a Paſs and a Bond for delivering it up after the Voyage is performed. The Bond being duly executed, is return'd to the Admiralty, and the Paſs is delivered to the Maſter.

Ships are not permitted to trade to the *Britiſh* Plantations or Colonies abroad, untill Proof be made upon Oath, by one or more of the Owners, that the Ship is *Britiſh* built and *Britiſh* Property, and the Maſter, and at leaſt Three-fourths of the Mariners, *Britiſh*; and that no Foreigner, directly or indirectly, hath any Intereſt therein. After which the Ship is to be regiſter'd, and a Certificate thereof delivered to the Maſter. Bond is alſo to be given with one ſufficient Security, in the Penalty of 1000 *l.* if the Veſſel be under 100 Tons, or in 2000 *l.* if the Veſſel be above that Burthen, that if any of the Goods of the Produce of the ſaid Plantations, enumerated in ſeveral Acts of Parliament, be taken on board, they ſhall be brought by the ſaid Ship to *Great-Britain*, and there landed.

This Bond may be given either in *Great-Britain*, or in the Plantations, and a Certificate of the Delivery muſt be produced in 18 Months from the Date of the Bond. [*See the* Form of

the

the Certificate of having given Bond in *Great-Britain*, N° 30.]

*Rice* and *Sugars* may be carried directly from the Plantations to any foreign Parts Southward of *Cape Finiſterre*, upon obtaining proper Licences, and under certain Regulations: for the Knowledge whereof I fancy there is little occaſion in the Out-ports; and therefore think it needleſs to inſert any thing further.

CHAP.

# CHAP. III.

## *Of* RE-EXPORTATION.

IF Foreign Goods and Merchandizes be exported within three Years from the Importation, reckoning from the Time of the Maſter's Report, the greateſt Part of the Duties firſt paid are drawn back. The general Rule for Drawback, is all but the Moiety of the old Subſidy; but there are ſeveral Exceptions, all clearly digeſted in *Crouch's Cuſtoms*, to which I therefore refer. What properly belongs to me, is only to give an Account of the Manner of Proceeding in this Caſe. And firſt, a Certificate of the Payment of the Duties Inwards muſt be obtained from the Collector and Comptroller; [*See* Form, N° 16.] and Proof is to be made, that the Goods to be exported are the very ſame Goods mentioned in the Certificate, by the Oaths of the Exporter, and the Merchants through whoſe Hands they have paſs'd. The Exporter then enters the Goods Outwards, as in the common Way of Exportation, only the Cocket granted is called a Certificate Cocket, [*Form*, N° 14.] and differs a little in Form from common Over-ſea Cockets. Notice of the Time of ſhipping is to be given to the Searcher,

Searcher, who attends the Shipping, examines and aſcertains the Quantity, and returns the Cocket endorſed, to the Officers who granted it. All other Proceedings at clearing the Veſſel, are the ſame as have been before explained in the laſt Chapter.

Sometime after the Departure of the Veſſel, the Merchant Exporter may apply to the Collector and Comptroller for the Drawback; who will thereupon make out a Debenture [*See* Form, N° 17.] upon an Eightpenny Stamp, containing a clear and diſtinct Narrative of the whole Proceeding, with the Merchant's Oath, that the Goods are really and truly exported to Parts beyond the Seas, and not relanded, nor intended to be relanded or brought on Shore again; and alſo the Searcher's Certificate of the Quality and Quantity of the Goods, and the Time of Shipping, underwrote. The Debenture being thus duly made out, and ſworn to, the Branches of Duty to be re-paid are endorſed, the Merchant's Receipt taken below, and the Money due paid.

CHAP.

# CHAP. IV.

## *Of* GOODS *brought and carried Coaſtwiſe.*

SECT. 1. GOODS are brought and carried from Port to Port, either by Cocket or Tranſire.

A Coaſt Cocket is generally wrote upon Parchment; and Security is always taken before it is granted, which is mentioned at the Cloſe of the Cocket. [*See* Form, N° 18.] The Condition of the Coaſt Bond, or Security, is, to deliver the Goods in *Great-Britain*, and within ſix Months to bring a Certificate of Delivery from the Officers of the Port where the Goods are landed, to the Officers at the lading Port, to diſcharge the ſaid Bond. Coaſt Bonds are often ſent into the Exchequer for want of producing theſe Certificates in due Time; to avoid which Inconvenience, no Maſter ought to come away from the Port of Delivery, till he has taken out the Certificate of Delivery, to ſend by Poſt, or to bring along with him to the loading Port.

A Tranſire is always wrote upon Paper; and is granted without any Security, for Quantities of Foreign Goods the Duties whereof do not exceed 40*s.* and for pretty conſiderable Quan-

tities of native Commodities, not liable to Duty, or not prohibited to be exported. [*See* Form, N° 19.]

SECT. 2. When Goods are intended to be ſent Coaſtwiſe, before they are ſhipp'd a Sufferance is to be wrote, [*Form*, N° 21.] and delivered to the Collector, Cuſtomer, or Comptroller; who will ſign it, and order a proper Officer to attend the Shipping: He endorſes the Quantity and Quality of the Goods ſhipp'd, and returns it to his Principals; with whom it remains till the Maſter comes to clear.

When the Maſter applies for his Cocket, all the Sufferances for Goods on board that Veſſel are collected, the Coaſt Bond is filled up, and all the Goods inſerted therein, and likewiſe a Cocket for the whole made out; the Coaſt Bond is then ſign'd and executed by the Maſter and one ſufficient Security, and the Cocket thereupon delivered to the Maſter, with all the Sufferances thereto annex'd.

The Cargoes of the Ships in the Coal Trade are regiſter'd in a proper Book at the Cuſtom-houſe; ſo that when a Ship has made one Coal Voyage, the Maſter may take his Bondſman along with him, and go to the Cuſtom-houſe and clear, without previouſly taking out a Sufferance for ſhipping the Coals, and even before the Ship is loaded: But when a Ship has never been loaded with Coals before, the Maſter, in that Caſe, before he takes in any Coals, muſt give Notice to the Officers, and take out a Sufferance; or, he may write it himſelf, and deliver it to the Officers to be ſign'd, as Merchants do. [*Form*, N° 20.]

An

An Officer will then be appointed to attend the ſhipping the Coals; who, when the Ship is loaded, will report the Quantity to his Principals: according to which the Ship will be cleared, and her Cargo regiſter'd, for ſucceeding Voyages.

Merchants, who have Parcels of Goods to ſend Coaſtwiſe, in Coal Ships, often defer putting in their Sufferances till the Maſter is cleared, and has got his Cocket: in which Caſe, they muſt get the Cocket of the Maſter, and carry it to the Cuſtom-houſe; and the Officers, for 6 *d.* extraordinary, will put the Goods into the Maſter's Coaſt Bond and Cocket, and annex the Sufferance: But if the Merchant writes his Sufferance himſelf, delivers it to the Officers before the Maſter is cleared, and ſhips his Goods at a lawful Time, and a lawful Key, there will be nothing due to any Officers whatſoever.

*Wool*, *Woolfells*, *Mortlings*, *Shortlings*, *Combed Wool*, or *Woolen Bay Yarn*, *Worſted Yarn*, *Cruel*, or *Wool* ſlightly manufactured, are not to be carried or laden, in order to be carried to any Veſſel from Port to Port, unleſs Notice be firſt given to the Cuſtomer, Collector, or Comptroller of the Port from which they are intended to be ſent, of the Quantity, Quality, and Package, Marks and Numbers, Names of the Ship and Maſter, Port deſigned for, and Perſon conſigned to, and alſo the Names and Places of Abode of the Owners; and unleſs Bond for treble the Value of the Goods be enter'd into, that the ſame ſhall be landed accordingly; and unleſs Licence be firſt taken from the Cuſtomer, or Collector and Comptroller, where ſuch Bond is given, for the landing and car-

carrying thereof as aforeſaid; which Licence is to be granted without Fee or Reward.

*Wool*, &c. Cockets and Returns are to be wrote upon Paper, not Parchment; exact Weights, Marks, and Numbers, to be therein expreſſed; to be ſigned by at leaſt three of the chief Officers, in whoſe Preſence the *Wool*, &c. are to be weighed, ſhipped, and landed.

SECT. 3. When Goods are brought into a Port by Coaſt Cocket, the Cocket is to be delivered to the Collector, Cuſtomer, or Comptroller, before any Goods are unſhipp'd: They will thereupon make out a Sufferance, and ſend a proper Officer to attend the Landing. When the Delivery is finiſhed, the Officer ought to endorſe the Quantity and Quality of the Goods landed, on the Sufferance, and return it to his Principals; to whom the Maſter ought forthwith to apply for the Certificate of the Delivery, to ſend to his lading Port to diſcharge his Coaſt Bonds. [*See* Form, N° 22.]

When a Maſter, having cleared Coaſtwiſe, pays the Over-ſea Duty for a Cargo of Coals, in order to carry it Over-ſea, the Certificate is ſomewhat different. [*See* Form, N° 24.]

The Practice, with reſpect to Coals brought Coaſtwiſe, is different. In this Caſe, an Entry is made out and delivered to a ſworn Meter, appointed to attend and take an Account of the Quantity of Coals landed. [*Form*, N° 25.] But before any Coals are unſhipp'd, the Duty is either to be depoſited or ſecured. If the Duty be ſecured, and afterwards paid, before the Expiration

of

of ten Days from the Entry, a Diſcount of 2 and 1 half *per Cent.* is allowed; if it be paid later, no Allowance: But the general Practice in the Outports is, to depoſit the Duty for double the Number of Chalders in the Cocket at the Time of Entry. If there be more than double the Number of Chalders in the Ship, a ſufficient Depoſit for the Surplus ought to be made, before any further Delivery. When all the Coals are delivered, the Meter certifies the Quantity, [*Form*, N° 26.] the Collector computes the exact Duty, and re-pays the Difference between that and the Sum of the Depoſits, to the Merchant or Maſter. According to this Method, Duty is always paid before the Delivery; and therefore, Diſcount ought always to be allowed. When Duty for double Coal is firſt depoſited, and a greater Quantity delivered, without further Depoſit, the Law requires the Duty of the Surpluſage to be paid within ſix Days after Delivery, and before the Ship goes out of Port, on pain of forfeiting 10 *s.* a Chalder. [*See* Form of Certificate *to diſcharge a Coaſt Coal Bond*, N° 23.]

When Goods are permitted to paſs by Tranſire, a Sufferance is to be wrote and given to the Officers to ſign; and the other Proceedings are the ſame as if a Coaſt Cocket had been neceſſary, except that no Security is given upon taking out a Tranſire, nor any Return or Certificate of Delivery requiſite, upon putting one in.

SECT. 4. There has long been one great Irregularity at *Sunderland*, in the Coaſt Trade Outwards; nor is it yet quite ſuppreſs'd. What I mean

mean is, the Maſters delivering their Cargoes of Coals in Foreign Parts, without firſt paying the Over-ſea Duty, after they have enter'd into Bond to deliver them in *Great-Britain*.

By the Writ of Privy Seal, iſſued in the Reign of King *Charles* II. Maſters who go Over-ſea voluntarily, after having enter'd into Coaſt Bonds, are to pay not only the Duties of the Goods carried Over-ſea, but alſo ſuch a Compoſition as the Lords of the Treaſury, or the Lord Chief Baron of the Exchequer, ſhall agree to: But if Maſters make ſatisfactory Proof of their having been forced Over-ſea, and produce a Certificate of Payment of Duties from the Officers of the Cuſtoms, the Officers of the Exchequer are authorized to diſcharge the Coaſt Bonds, without Compoſition. To avoid a Compoſition, therefore, the Maſters in general have raſhly ſwore they were forced Over-ſea.

They probably had two Motives to go Over-ſea in this irregular Manner: One was, that they might have an Opportunity of keeping the Duties of the Coals in their Hands a long Time; the other, their paying Duty for a leſs Number of Chalders. For when a Maſter clears Coaſtwiſe, the Number of Chalders in his Cocket is generally aſcertain'd by the Ship's Mean-making-out, (which perhaps is the moſt equitable Way both for the Crown and the Subject): But if he clears Over-ſea, Duty is charged for the Number of Chalders laid on board his Ship, without any Allowance for Loſs in caſting; which, when Coals are caſt in the Road, as perhaps Two-thirds of the Coals ſhipp'd at *Sunderland* are, deſerves ſome Conſideration.

The

The late Coal Act has indeed taken away, in a great Meaſure, the former of theſe Motives; for the Duties now muſt be paid before the Ship can be cleared out again: but the latter ſtill ſubſiſts; and ſome Maſters chuſe to go Over-ſea, and ſwear at their Return, as before.

One would think none of them now would make theſe falſe Oaths, becauſe they have now no very ſtrong Motives of Intereſt, and they may clear Coaſtwiſe here, and then pay the Duty, and get a Certificate to diſcharge their Bonds, at any Port on the Coaſt, before they go Over-ſea: But it ſeems the Loſs of Time, the hazarding their Ships in a Road, the Expence and Trouble attending it, and ſometimes the Difficulty of getting Money to pay the Duty in a ſtrange Place, are ſuch, that ſome of the leaſt ſcrupulous with reſpect to the Oath, rather chuſe to ſwear, than to clear according to Law. If the Officers of *Sunderland* would permit Maſters to pay the Over-ſea Duty there, after they have been cleared Coaſtwiſe, there would be an End of this Perjury. Now the Law permits this: For by 9th *Ann*, *Cap.* 28. *Sect.* 6. if Coals are ſhipp'd Coaſtwiſe, and afterwards deſign'd for Exportation, the Maſter, upon producing his Coaſt Cocket, and making Oath of the Quantity at any Port in *Great-Britain*, (and ſurely at the lading Port as well as any, if not preferably to any) may pay the Duty, and have a Certificate to cancel his Bond. Nor would the Revenue ſuffer at all by this; for the Maſters, either by ſwearing at their Return, by riding to *Newcaſtle*, or clearing at other Ports, do the ſame thing. It would therefore only remove every Temptation to Perjury,

and

and probably put an End to it: A thing much deſired by all ſerious and well-diſpoſed Perſons, who conſider the Heinouſneſs of the Crime, and the ill Conſequences that may flow from it.

I could not forbear digreſſing a little upon this Subject; which, I hope, will not be in vain: It only remains that I ſhew, how a Maſter is to proceed to get his Coaſt Bond diſcharged, when he ſwears he is forced Over-ſea, tho' I wiſh none of them would make Uſe of this Method hereafter. An Affidavit is to be made in the firſt Place; [*See* Form, N° 27.] a Correſpondent at *London* lays it before the Commiſſioners; they refer it to their Solicitor: If he thinks the forcing Over-ſea poſitively and clearly ſworn, and has no Objection, the Commiſſioners order the Duties to be accepted. When the Order comes down, the Maſter goes to the Cuſtom-houſe, and pays the Duty; whereupon Entries are paſſed, and a Certificate granted, to diſcharge the Bond, [*Forms*, N° 28, 29.] nearly in the ſame Form and Manner as would have been obſerved, in caſe the Duty had been paid before the Ship went Over-ſea: Then the Affidavit, Coaſt Cocket, and Certificate of Payment of Duty, are given to the Maſter, to be put into the Hands of ſome proper Perſon, to apply to the Exchequer for the Diſcharge of the Bond.

CHAP.

# CHAP. V.

## *Of the Times when, and Places where,* GOODS *are to be ſhipp'd or landed.*

FROM the 30th of *September* to the 1ſt of *March*, all Goods and Merchandizes are to be ſhipp'd or landed between Seven in the Morning and Four at Night: And from the 1ſt of *March* to the 30th of *September*, between Sun-riſe and Sun-ſet; during which Times, the proper Officers are obliged by Law to attend.

All Goods and Merchandizes are likewiſe to be ſhipped from or landed at lawful Keys, appointed for that Purpoſe by Commiſſion out of the Exchequer, except Fiſh taken by *Britiſh*, Beſtials and Salt, brought into any Port; and except Fiſh taken by *Britiſh*, Stone, Sea-Coal, and Beſtials, carried out of any Port: which may be ſhipp'd or landed any where.

But the Officers of the Cuſtoms have Power to grant ſpecial Leave and Sufferance to ſhip or land Goods and Merchandizes at other Places, when the lawful Keys are not convenient, or for other good and ſufficient Reaſons.

# CHAP. VI.

## OF

# FORMS.

The Trade of *Sunderland* being pretty much confined to one Article, many of theſe Forms are ſeldom, if ever, uſed there. On ſuch there are no Fees mark'd, nor are they mentioned in the Table: But I have mark'd the Fees, both ordinary and extraordinary, on the Forms in common Uſe.

## *A* REPORT INWARDS, N° 1.

[FEE, 1*s*. for the Deputies, whether the Report be made by *Engliſh* or Foreigner; nothing more due to Collector or any other Officer.]

Inwards.

Port of } IN *the Ship* *of* ||
*Built, Property all* *about*
*Tons, with* *Men, of which* ||
*Men and* || *beſides* *a*
*Man Maſter for this preſent Voyage from*
*in*

I Do ſwear, that the Entry above-written, now tendered and ſubſcribed by me, is a juſt Report of the Name of my Ship, its Burthen, Built, Property, Number and Country of Mariners, the preſent Maſter and Voyage: And that it doth further contain, a true Account of my Lading, with the particular Marks, Numbers, Quantity, Quality, and Conſignment, of all the Goods and Merchandizes in my ſaid Ship, to the beſt of my Knowledge; and that I have not broke Bulk, or delivered any Goods out of my ſaid Ship, ſince her Lading in.

*So help me* GOD.

*Sworn before Us*
*the* *Day of*

Collector.

Comptroller.

N° 2.

## N° 2. *An* INWARD ENTRY.

[FEE, Eightpence.]

☞ *For writing theſe Entries, there is charged for the Collector at* Sunderland, *ſometimes* 6d. *ſometimes* 2 *s. which the Merchant ſaves if he writes them himſelf.*

*March* 6. 1749.

IN the *Dolphin*, *B. B. John Carr*, Maſter, from *Rotterdam*,

JAMES HILL, *Britiſh*,

8000 Pantiles,
10 Matts, containing 30 C. wt. of rough Flax.

## N° 3. *A* BILL *of* SIGHT.

[One Shilling, or Two Shillings.]

*March* 6. 1749.

IN the *Nereid*, *B. B. James Wood*, from *Bremen*,

RICHARD FONNEREAU, *Britiſh*,

Two Bales of Merchandize, Quantity and Quality unknown.

*Richard Fonnereau* maketh Oath, that he hath received no Invoice, or other Account, whereby to aſcertain the Quantity and Quality of the above Merchandize. *R. F.*

*Sworn before*

Collector.

Forty Pounds being depoſited in our Hands for the Duties of the above Merchandize, you may permit the Bales to be landed to your View and Examination, endorſing the Contents thereon, and returning this Warrant in due Time to us.

Collector.

Comptroller.

*To the* Surveyor *and* Land-waiters.

N° 4.

## N° 4. *A* CERTIFICATE *of* DAMAGE.

Port of } WE hereby certify, that on the Day of 1749, *A. B.* did here enter and pay all his Majeſty's Subſidies, Cuſtoms and Duties, Inwards, for Tons of *Swediſh* Iron, in the of *C. D.* Maſter, from and the proper Officers, appointed to attend the Delivery, having reported the ſame to be much damaged by Salt Water, we thereupon choſe *E. F.* and *G. H.* two indifferent Merchants, to view the ſaid and aſcertain the Damage they have received. And the ſaid *E. F.* and *G. H.* having this Day made Oath before us, that the ſaid by reaſon of the ſaid Damage, are diminiſhed in Value one third Part; which being alſo verified by the Certificate of the delivering Officers, we have therefore this Day repaid to the ſaid *A. B.* one third Part of the ſaid Duties by him firſt paid. Dated at the *Cuſtom-houſe*, this

Collector.
Comptroller.

*E. F. G. H.* Merchants and Dealers in jointly make Oath, that they have viewed and carefully examined imported by *A. B.* and found them to be ſo much damaged by Salt Water, that, to the beſt of their Skill and Judgment, the Value of the ſaid Goods appeared to be diminiſhed one third Part

*E. F.*
*G. H.*

*Sworn before*

Collector.
Comptroller.

WE

WE Land-ſurveyor, and Land-waiters, do hereby certify, that the viewed by *E. F.* and *G. H.* are the very ſame Goods for which *A. B.* paid Duty here the Day of and which were delivered out of *C. D.* Maſter, from and that we verily believe the Adjuſtment of Damage made by the ſaid Merchant to be reaſonable and true.

} Land-ſurveyor.
} Land-waiters.

CUSTOM-HOUSE, Day of

*RECEIVED of the Collector of his Majeſty's Cuſtoms at this Port, the Sum of in full for the Abatement of Duty made in Conſideration of the above Damage.*

Branches repaid }

## N° 5. *A* CERTIFICATE *of* OVER-ENTRY.

Port of } WE do hereby certify, that on the Day of 1749, *G. H.* did here enter and pay his Majeſty's Duties, Inwards, for in the *C. D.* Maſter, from

And it appearing to us, as well by the Certificate of the proper Officers who attended the Delivery, as by the Affidavit of the ſaid *G. H.* that no more than was imported in, and delivered out of the ſaid Veſſel; and that conſequently the ſaid *G. H.* hath over-enter'd

We have therefore this Day re-paid the Duties for the ſaid Quantity over-enter'd. Dated at the *Cuſtom-houſe*,

Collector.
Comptroller.

*G. H.* maketh Oath, that no more than was imported in the Veſſel above mentioned, and that the Reaſon of the Over-entry was

*G. H.*

*Sworn before Us*

Collector.
Comptroller.

*J. K.* Land-ſurveyor, and *J. H. J. W.* Land-waiters, do hereby certify, that no more than
appears to
us to have been delivered out of the ſaid Veſſel; and that we have no Reaſon to ſuſpect any Fraud.

*J. K.* Land-ſurveyor.

*J. H.*
*J. W.* } Land-waiters.

CUSTOM-HOUSE, the Day of

*RECEIVED of the Collector of his Majeſty's Cuſtoms at this Port, the Sum of*
*in full of this Over-entry.*

Branches repaid }

N° 6.

N° 6. CUSTOM-HOUSE,

17

THeſe are to certify whom it may concern, that the Goods undermentioned were imported in the Ship whereof is Maſter, from conſigned to and entered by the Day of *viz.*

Which Goods are of the Growth and Produce of as appears to us by a Certificate under the Hands and Seals of dated and the Affidavit of the ſaid Maſter, dated

Theſe are to certify, that in purſuance of an Act of Parliament paſſed in the Second Year of his preſent Majeſty, intitled, *An Act for the better Preſervation of his Majeſty's Woods in* America, *and for the Encouragement of the Importation of Naval Stores from thence*, &c. We have view'd

And we find the ſaid Goods duly qualified, and intitled to the Reward or Premium appointed by the aboveſaid Act.

N° 7.

## N° 7. *A* PORTAGE BILL.

Port of } C. D. Maſter of the from *Genoa*, who reported the Day of hath made a true Report, as appears upon comparing the Accounts of the Delivery with his Report, and is duly intitled to Portage. The total Amount of the upon his whole Cargo, being the Branches out of which Portage is due, is Pounds Shillings Pence.

Land-ſurveyor.

The old Subſidy, *&c.* upon the Cargo above mentioned, amount to and the Portage for the ſame after the Rate of *per Cent.* is

Comptroller.

CUSTOM-HOUSE, the Day of

*REceived of the Collector of his Majeſty's Cuſtoms at this Port, the Sum of in full of the above Portage Bill.*

*C. D.*

N° 8.

## N° 8. *An* OUTWARD ENTRY.

☞ *Sometimes* 6 d. *ſometimes* 1 *s. is charged for the Collector for writing theſe Entries; which the Merchant ſaves by writing them himſelf.*

*March* 6. 1749.

IN the *Swift*, *B. B. Tho. Hall*, Maſter, for *Dort*, JOHN LONG

80 Chalders of Coals;
400 Pieces, containing 380 C. wt. of Lead;
I. L. N° 1. to 3. 3 Bales, containing 50 Pieces of Bays.

## N° 9. *An* OVERSEA COCKET.

[Three Shillings and Sixpence.]

Port of *Sunderland.* } KNOW ye, that *John Long*, *Br.* hath here paid his Majeſty's Over-ſea Duty for 80 Chalders of Coals, and 400 Pieces, containing 380 C. wt. of Lead; and hath alſo enter'd free three Bales, containing 50 Pieces of Bays, in the *Swift of Stockton*, *Thomas Hall*, Maſter, for *Dort*. Dated at the *Cuſtom-houſe* this 6th of *March* 1749.

Collector.
Comptroller.

N° 10.

## N° 10. *A* REPORT OUTWARDS.

[Deputies Fees, 2*s*. 6*d*. for a *Britiſh* Man, and 3 *s*. 4*d*. for a Foreigner; nothing more due to the Collector or any other Officer.]

Outwards.

Port of } *IN the Ship of* ‖
*Built, Property all about*
*Tons, with Men, of which* ‖
*Men and* ‖ *beſides a*
*Man Maſter for this preſent Voyage to*
*in*

I Do ſwear, that the Entry above-written, now tendered and ſubſcribed by me, is a juſt Report of the Name of my Ship, its Burthen, Built, Property, Number and Country of Mariners, the preſent Maſter and Voyage: And that it further contains a true Account of my Lading, with the particular Marks, Numbers, Quantity, Quality, and Property of all the Goods and Merchandizes in my ſaid Ship, to the beſt of my Knowledge or Belief: And that I will not ſuffer to be relanded, or unſhipped in order to be relanded, in any Part of *Great-Britain*, any Certificate Goods which I have on board, nor take in any more Goods for this preſent Voyage, without duly entering and adding the ſame to this Report.

*So help me* GOD.

*Sworn before Us*
*the Day of*

Collector.
Comptroller.

N° 11.

N° 11. *A* WARRANT *or* SUFFERANCE *for ſhipping* COALS *intended for Exportation,*

[Fee included in Report Outwards.]

*March* 7. 1749.

IN the *Mermaid, B. B. Robert Say*, Maſter, for *Amſterdam*. The Maſter,

SUFFER Fifty Chalders of Coals (Duties depoſited) to be ſhipp'd, but not exported till further Order.

Collector.

Comptroller.

*To the* Surveyor.

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N° 12. *A* CERTIFICATE *of Payment of the Over-ſea Duty, neceſſary to obtain Re-payment when Coals have been delivered Coaſtwiſe.*

[One Shilling was uſually taken for the Collector, who may give the Certificate *gratis*, if he pleaſes.]

Port of *Sunderland.* } WE hereby certify, that *Richard Gray* did, on the 8th of *March* 1749, pay his Majeſty's Over-ſea Duty at this Port for 60 Chalders of Coals, *Newcaſtle* Meaſure, in the *Sea-horſe* of this Place, himſelf Maſter, for *Schedam*. Dated at the *Cuſtom-houſe*, *April* 9. 1749.

Goods exported *L.* 9 0 0 Collector.
Coals exported *L.* 9 0 0 Comptroller.

*L.* 18 0 0

N° 13.

## N° 13. AFFIDAVIT *of the Identity of* COALS *enter'd Over-ſea, but delivered in* England.

☞ *This Buſineſs is not reſtrained to Officers; Maſters may apply to ſuch Perſons, properly authorized, as they find to work the cheapeſt.*

RICHARD GRAY maketh Oath, that the 60 Chalders of Coals, *Newcaſtle* Meaſure, delivered at *Lynn* out of the *Sea-horſe* of *Sunderland*, himſelf Maſter, and which made out there 130 Chalders *Wincheſter* Meaſure, are the very ſame Coals for which he paid his Majeſty's Over-ſea Duties at *Sunderland* the 8th Day of *March* 1749, in the ſame Ship, himſelf Maſter, for *Schedam*, as appears by the Certificate of the proper Officers annex'd; and that no Part thereof was, directly or indirectly, landed or diſcharged in foreign Parts. And this Deponent further maketh Oath, that he is a natural-born Subject of *Great-Britain*; that he never yet received any Allowance for the Duties of the above Coals; and that he hath no Bonds become forfeited to the Crown ſtanding out undiſcharged. *R. G.*

*Sworn before*, &c.

## N° 14. *A* CERTIFICATE COCKET.

[Three Shillings and Sixpence.]

Port of *Sunderland.* } KNOW ye that *Robert Dewick* hath regularly enter'd, in the *Falcon* of this Place, himſelf Maſter, for *Amſteraam*, 1500 Pipe-ſtaves, imported *December* 1, 1748, and all Duties Inwards then paid *per ſe* in ſame Ship from *Dantzick*, as by Certificate appears. Dated at the *Cuſtom-houſe*, *March* 7, 1749.

*A*

## *A* CORN DEBENTURE, N° 15. No Fee.

Port of } THeſe are to certify, that I
ſhipped for in the
a *Britiſh* Ship, whereof the Maſter, and
two Thirds of the Mariners, are his Majeſty's Subjects,
*Wincheſter* Meaſure, and that the Price of
of the Meaſure aforeſaid, in the Port of
the laſt Market-day, did not exceed
*Witneſs my Hand the*

maketh Oath, that the Corn herein mentioned is not relanded, or intended to be relanded in *Great-Britain*, or Iſlands of *Guernſey* or *Jerſey*.

maketh Oath, the Contents of the Certificate above-mentioned are true.

Bond is taken in Penalty of
that the Corn above mentioned (the Danger of the Seas excepted) ſhall be exported into Parts beyond the Seas, and not be again landed in the Kingdom of *Great-Britain*, or the Iſlands of *Guernſey* or *Jerſey*.

The Corn above-mentioned, *viz.*
was ſhipped in the ſaid Ship the
Day of

Land-waiter.
Searcher.

{ *The Veſſel above-mentioned is*
*Maſter and two Thirds of the Mariners his Majeſty's Subjects.*

THE Money to be paid for the Corn within mentioned, pursuant to an Act of Parliament for encouraging the Exportation of Corn, amounts to } *L.*

Collector.

Comptroller.

" When there is not Money at the Port, the " Collector certifies accordingly, and then delivers " the Debenture to the Exporter; who applies to " the Commissioners of the Customs for Payment, " and their Secretary thereupon endorses an Order " to the Receiver General, to pay it in a limited " Time."

## *A* LEATHER DEBENTURE, N° 15.

Port of } THeſe are to certify, that *J. B.* did enter with us on the Day of in the Maſter, for Nine tanned Hides, weighing 8 C. wt. of tanned Leather. All which tanned Hides were mark'd with the Marks or Stamps, denoting the Payment of the Duties of One Penny and One Half-penny the Pound Weight, purſuant to the Acts paſſed in the ninth and tenth Years of the Reign of her late Majeſty Queen *Anne*, as appears by Certificate of the Officers who attended the Shipping: And for further Manifeſtation of his juſt Dealing herein, the ſaid *J. B.* hath this Day made Oath of the ſame before us. Dated at the *Cuſtom-houſe*, this

Collector.

Comptroller.

BOND

BOND is taken in the Penalty of Sixty Pounds, that the 8 C. wt. of tann'd Leather above mentioned, ſhall be really and truly exported to Parts beyond the Sea, and not re-landed, or brought on Shore again, in any Part of *Great-Britain*, or the *Iſle of Man*.

Collector.

Comptroller.

THE nine tann'd Hides above mentioned were all mark'd with the Marks, or Stamps, denoting the Payment of the Duties, and were all ſhipp'd on board the aboveſaid Ship, the Day of Dated at the *Cuſtom-houſe*, this

Searcher.

Land-waiter.

## A CERTIFICATE *of Payment of Duty Inwards*, N° 16.

CUSTOM-HOUSE, the Day of

IN the of Maſter, for

*A. H.* Merchant,

Fifteen Hundred Weight of *German Steel*; the Old Subſidy, New Subſidy, 1 3d and 2 3ds Subſidies, and Subſidy 1747, and Impoſt 1690, whereof were paid here, Inwards, *per ſe*, in the Maſter, from

on the Day of 1749.

Collector.

*A. H.* maketh Oath, that the Contents of the above Certificate are true.

*A. H.*

" It ſometimes happens, that before the Goods " are exported, they paſs thro' two or three Hands. " For Inſtance, ſuppoſe *A. H.* the Importer, had " ſold

"ſold the above Goods to *C. D.* who ſold them "again to *W. K.* who exported them; in this Caſe "the Oaths at the Foot of the Certificate would "ſtand thus:"

*A. H.* maketh Oath, that the 15 C. wt. of *German Steel*, imported by him in the and for which he paid Duty on the as is above mentioned, was by him ſold and delivered to *C. D.* on the

*A. H.*

*C. D.* maketh Oath, that he ſold and delivered to *W. K.* on the the 15 C. wt. of *German Steel*, which he bought of *A. H.* on the

*C. D.*

*W. K.* maketh Oath, that the 15 C. wt. of *German Steel*, mentioned in the above Certificate, is the very ſame *Steel*, and no other, which he bought of *C. D.* on the

*W. K.*

## *A* DEBENTURE *for* FOREIGN GOODS, N° 17.

Port of } THeſe are to certify, that *A. H.* did enter with us, on the Day 1749, in the Maſter, for Fifteen Hundred Weight of *German Steel*; the Old Subſidy, New Subſidy, 1 3d and 2 3ds Subſidies, Subſidy 1747, and Impoſt 1690, were paid here, Inwards, *per ſe*, in the Maſter, from on the Day of 1749, as appears by Certificate of the Collector Inwards: And for further Manifeſtation of his juſt Dealing herein, the ſaid *A. H.* hath this Day made Oath of the ſame before us. Dated at the *Cuſtom-houſe*.

Collector.

Comptroller.

*A. H.*

*A. H.* maketh Oath, that all and every Part of the Fifteen Hundred Weight of *German Steel* above mentioned, is really and truly exported to Parts beyond the Seas, and not relanded, nor intended to be relanded or brought on Shore again, in any Part of *Great-Britain*, or the *Iſle of Man*.

*A. H.*

THE Fifteen Hundred Weight of *German Steel* above mentioned, was ſhipped on board the above ſaid Ship, the
Day of Dated at
the *Cuſtom-houſe*, this

Searcher.

Land-waiter.

" What follows is to be wrote on the Back of " the Debenture."

BRANCHES

## BRANCHES *to be Repaid.*

A Moiety of the Old Subſidy is
The New Subſidy —
One-third Subſidy ——
Two-third Subſidy ———
Impoſt 1690 —— ——
Subſidy 1747 — — —

CUSTOM-HOUSE, Day of 1749.

*REceived of the Collector of his Majeſty's Cuſtoms at the Sum of in full of this Debenture.*

## N° 18. *A* COAST COCKET.

[Outwards, 2 *s.* 10 *d.* Inwards, Fee included in Return.]

Port of } KNOW ye, that here loaden

[*Here the Package, Qualities, and Quantities of the Goods are inſerted.*]

as by Sufferances annexed. In the of Maſter, for Security is given. Dated 1749.

Comptroller. Collector.

## N° 19. *A* TRANSIRE.

[Inwards, 10 *d.* Outwards, 1 *s.* 9 *d.*

Port of } KNOW ye, that is permitted to paſs

[*Here Package, Quantity and Quality of Goods to be inſerted.*]

as by Sufferances annexed, in the of Maſter, for

Dated at the *Cuſtom-houſe*, 1749.

Comptroller. Collector.

N° 20.

## N° 20. *A* SUFFERANCE *for* COALS *Coaſtwiſe.* [Sixpence.]

*March* 8, 1749.

IN the *Maria, B. B. Luke Ranſom*, for *Boſton*, the Maſter,
SUFFER Twenty Chalders of Coals to be ſhipped, but not exported till further Order.

*To Coaſt Officer.*

## N° 21. *A* COAST SUFFERANCE.

[Writing it, Sixpence.]

IN the *Hopewell, B. B. Richard Moor*, Maſter, for *London*

*Robert Green.*

SUFFER

I. K. N° 1. a^t 20.
G. N° 39.

Twenty Caſks of *Hams*, and One Caſk of *Tallow*, containing 10 C. wt. (mark'd as in the Margin) to be ſhipped, but not exported till further Order. Dated at the *Cuſtom-houſe, Sunderland*, the 7th of *March*, 1749.

Comptroller. Collector.

*To the Coaſt Officer.*

N° 22.

## N° 22. *A* COAST RETURN.

[3 *s.* 4 *d.* Inward Cocket included.]

Port of } KNOW ye, that hath here landed

[*The Package, Quantity, and Quality of Goods are inſerted here.*]

Out of the of Maſter,
from by Cocket the
Enter'd here the and certified the

Comptroller. Collector.

## N° 23. *A.* COAST COAL RETURN.

[Three Shillings and Fourpence.]

Port of } KNOW ye, that *Martin Cook* hath here landed Fifty-two Chalders of Coals, *Wincheſter* Meaſure, out of the *Lilly*, of this Place, himſelf Maſter, from *Sunderland*, by Cocket thence dated *February* 7, 1749. Twenty-four Chalders. Enter'd the 20th, and certified the 25th of *February* 1749.

Comptroller. Collector.

N° 24.

N° 24. *A* CERTIFICATE *of paying Over-ſea Duty, after clearing Coaſtwiſe.*

[Three Shillings and Fourpence.]

Port of } KNOW ye, that *David Silk* hath here paid his Majeſty's Over-ſea Duty for Sixty Chalders of Coals, *Newcaſtle* Meaſure, in the *Stella* of this Place, himſelf Maſter, for *Dort*, by Coaſt Cocket from *Sunderland*, *February* 7. 1749. Enter'd and certified the 9th of the ſame Month.

Comptroller. Collector.

---

*A* COAST COAL ENTRY, N° 25.

Port of } IN the of Burthen
Tons
from Chalders of
Day of 17
Maſter,
Maſter.

BOND being taken for anſwering the Duty on this Ship, you may permit the Coals to be unladen, certifying the full Contents on the Back of this Warrant.

Collector.
Comptroller.

*To the ſworn* Meters *appointed to ſee the above named Ship diſcharged.*

## A COAL METER's CERTIFICATE, N° 26.

THeſe are to certify, that there have been delivered out of the Ship
within named, whereof
is Maſter,
Chalders, and Buſhels
of Coals, (being meaſured according to the Directions preſcribed in the Act of Parliament made in the twelfth Year of the Reign of Queen *Anne*, intitled, *An Act for the ſpeedy and effectual preſerving the Navigation of the River of* Thames, *by ſtopping the Breach in the Levels of* Havering *and* Dagenham, *in the County of* Eſſex, *and for aſcertaining the Coal Meaſure*) and no more on this preſent Voyage, the Day of
17

Sworn Meter.

*REceived in full of this Voyage*

Collector.

Comptroller.

*An*

*An* AFFIDAVIT *of Delivery of Coals Over-ſea, after being cleared Coaſtwiſe*, N° 27.

In the EXCHEQUER.

WHereas became bound unto his preſent Majeſty King *George* II. in a Coaſt Bond given at *Sunderland* the for landing at Chalders of Coals, out of the of Maſter.

Now the Maſter, maketh Oath, that

[*Here inſert the Manner of, and Reaſons for, going Over-ſea.*]

And this Deponent further maketh Oath, that the ſaid Ship was loaded with Coals only; that he did not receive, nor permit to be received, on board the ſaid Ship, at Sea, or elſewhere, any other Goods; that no more Coals, than the Chalders above mentioned, were delivered out of the ſaid Ship this Voyage; that the ſaid Ship is *Britiſh* built; and that he had no Intention of Fraud.

*Sworn*, &c.

☞ *This Buſineſs is not reſtrained to Officers; Maſters may apply to ſuch Perſons, properly authorized, as are found to work the cheapeſt.*

N° 28.

## N° 28. *An* ENTRY *of* COALS *ſhipped Coaſtwiſe, and afterwards forced Over-ſea.*

☞ *For writing theſe Entries,* 2 s. 6 d. *is charged for the Collector; which Maſters may ſave, by writing or getting them wrote.*

*March* 7, 1749.

THOMAS CROW, of the *Triton*, cleared *April* 1, 1747, for *Lynn*,
70 Chalders of Coals,
forced Over-ſea, and delivered at *Dort*. Commiſſioners Order dated

## N° 29. *A* CERTIFICATE *of the Payment of the Over-ſea Duty, by a Maſter forced Over-ſea, after clearing Coaſtwiſe.*

[Fees in lieu of N° 9, 10, 24, but not to exceed.]

Port of } KNOW ye, that *Thomas Crow* hath here paid his Majeſty's Over-ſea Duty for Seventy Chalders of Coals, ſhipped here the 1ſt of *April* 1747, in the *Triton* of *Sunderland*, himſelf Maſter, for *Lynn*: But the Maſter having been forced Over-ſea, as appears by Affidavit annex'd, dated *May* 10, 1748, the Coals were landed at *Dort*; the Duties whereof are now accepted by Order of the Honourable Commiſſioners of the Cuſtoms, dated *June* 5, 1748. Dated at the *Cuſtom-houſe*, *March* 7, 1749.

N° 30.

N° 30. FORM *of a* CERTIFICATE *for a Ship that gives Bond in* Great-Britain, *to return to* Great-Britain *only.*

THeſe are to certify all whom it doth concern, that Security is given to the Chief Officers of his Majeſty's Cuſtoms in the Port of concerning the Ship or Veſſel called the Burthen Tons, or thereabouts, whereof is Maſter, mounted with Guns, navigated with Men, Built, and bound for a *Britiſh* Plantation in *America*, with ſeveral Goods, Wares, or Merchandizes; with Condition, that if the ſaid Ship or Veſſel ſhall load any *Sugar*, *Tobacco*, *Cotton-wooll*, *Indigo*, *Ginger*, *Fuſtick*, or other *dying-Wood*; as alſo *Rice*, *Melaſſes*, *Tar*, *Pitch*, *Turpentine*, *Hemp*, *Maſts*, *Yards*, or *Bowſprits*, *Copper Ore*, *Beaver Skins*, or other *Furrs* of the Growth, Production, or Manufacture of any *Britiſh Plantation* in *America*, *Aſia*, or *Africa*; the ſame Commodities ſhall be by the ſaid Ship or Veſſel brought to ſome Port of *Great Britain*, and be there unloaden and put on Shore, the Danger of the Seas only excepted. And theſe are further to certify, that it appears by the original Regiſter now produced to us, that the above mentioned Ship was regiſtred at the Day of Given under our Hands and Seals of Office at the Day of in the Year of the Reign of our Sovereign Lord King *GEORGE* the Second, King of *Great Britain*, *France*, and *Ireland*, and ſo forth; and in the Year of our Lord One Thouſand Seven Hundred and

# PART II.

## CHAP. I.

### *Of the* BRANCHES *of the* REVENUE.

THE moſt ancient of all the Duties is, as indeed its Title implies, *The Old Subſidy*; it was granted 12 *Car* 2. and is as it were the Root from which all the other Branches ſprung; and in this Light we ſhall conſider it, and make Uſe of it as the Foundation of our new Calculus. The other Branches have been granted ſince, at different Times and in various Proportions, as the Exigency of Affairs required, and are at preſent very numerous. In the *Rates of Crouch* you ſee the net Total of the Duties wherewith every Article of Goods imported is chargeable; but you have not, at a View, the particular Branches which conſtitute that Total: nor doth the Method of Computation clearly and ſatisfactorily appear. It is true, you may collect both from half a Dozen, or ſometimes half a Score, different Parts of the Book; but to do this carefully and accurately, will coſt a good deal of Time and Pains: There is indeed

deed a Clue to the Labyrinth, I mean the Marginal References, to guide and direct your Search; but it will be readily allowed, that a clear and compendious View, of the particular Branches at once, would be ſtill much better: The Officers of the Cuſtoms, who are obliged to compute and account for each Branch ſeparately, will doubtleſs think ſo; and to ſuch Merchants as deſire to ſee with their own Eyes, and don't care to depend implicitly upon other Men's Calculations, ſuch a View cannot be unacceptable.

*Crouch* perhaps thought it impracticable to exhibit, at a View, all the Branches of Duty to which every Article in the *Book of Rates* is liable, without ſwelling his Book beyond a portable Size: And indeed, to place the net Duty payable to each Branch, in proper Columns, oppoſite to every Article, would require a Volume in Folio, or Quarto at leaſt: to avoid which the ingenious Expedient of References was contrived. But the ſame Thing may be done as effectually, and much more compendiouſly, if artificial Numbers can be added to the References; which ſhall expreſs univerſally the Proportion that the Branches denoted by each Reference, bear to the Rate: for, as a great many different Articles pay the ſame Branches, the ſame References frequently recur; and as the Branches, in general, bear a fixed and conſtant Proportion to the Rates, the ſame artificial Numbers will expreſs that Proportion, however various the Rates may be: And therefore, if a Table be conſtructed, which will ſhew at once clearly and explicitly, what Branches are denoted by every different Reference; and likewiſe exhibit

in

in different Columns, the preciſe Proportion which each Branch bears to the Rate; this will effectually anſwer all the Ends propoſed: For then we ſhall have the Duties actually computed, for every diſtinct Reference; and this will be tantamount to a View and actual Computation of the Duties of every individual Article in the *Book of Rates*; and will have, beſides, the Advantages of Elegance and Brevity.

Now Five *per Cent.* of the Rate, is that Proportion of the Duty to the Rate which will beſt ſuit our Purpoſes; for this Proportion is the moſt frequent, and moſt of the Branches of the Revenue are either Parts or Multiples of it: Let this Proportion, therefore, be expreſſed by Unity, or 1. The Branches then will be denoted, either by Unity, or ſome Multiple, or Decimal Parts of Unity: In order to ſhew how to calculate and adapt proper Numbers to every general Branch of the Revenue, (for to do it for every particular little Branch is needleſs) it will be neceſſary to take a curſory View of the ſeveral Branches in the firſt Place, and afterwards the References ſhall be fully explained, and the Method of Computation of the Duties, or rather the Manner of reducing the artificial Numbers to Pounds, Shillings, Pence and Twentieths, ſhall be illuſtrated by various Examples.

## *The ſeveral* Branches *of* DUTY *on* GOODS *imported.*

### N° 1. OLD SUBSIDY.

THIS Branch is generally 5 *per Cent.* of the Rate, with a Diſcount of 5 *per Cent.* for prompt Payment; there are, however, Exceptions to

to this general Rule. The following ſhort Abſtract ſhews you how the artificial Numbers are adapted to this Branch in every Caſe and Circumſtance.

| | Proportion of the Duty to the Rate. | Artificial No for *groſs duty* | Expreſſion for *net Duty* |
|---|---|---|---|
| *Earthen Ware* and *Glaſs Manufactures*, rated in 2d Col. of *Crouch*'s Rates, | $7\frac{1}{2}$ *per Cent.* | 1.5. | |
| Diſcount 5 *per Cent.* | | 0.075 | |
| Net | | | 1.425 |
| *Toys* for Children, rated in the ſame Column, | $6\frac{2}{3}$ *per Cent.* | 1.3333 | |
| Diſcount 5 *per Cent.* | | 0.0666 | |
| Net | | | 1.2666 |
| *Fiſh* dried or ſalted, and *Cod-fiſh* or *Herrings*, not caught in *Britiſh* Ships, and cured by *Britiſh*, | 10 *per Cent.* | 2.000 | 2.000 |
| No Diſcount. | | | |
| *Barley hull'd*, or *Pearl Barley* and *Corn*, | 5 *per Cent.* | 1.000 | 1.000 |
| No Diſcount. | | | |
| All other Goods, except *Tobacco*, | 5 *per Cent.* | 1.00 | |
| Diſcount 5 *per Cent.* | | 0.05 | |
| Net | | | 0.95 |
| *Tobacco* of the *Br.* Plant. | 5 *per Cent.* | 1.00 | |
| Diſcount 25 *per Cent.* | | 0.25 | |
| Net | | | 0.75 |
| *Tobacco* not of the *Britiſh* Plantations, | 5 *per Cent.* | 1.00 | |
| Diſcount 8 *per Cent.* | | 0.08 | |
| | | 0.92 | |
| Further Diſcount 5 *per Cent.* | | 0.046 | |
| Net | | | 0.874 |

## N° 2. Petty Custom.

THis Branch is always ¼ of the *Groſs Old Subſidy*; and therefore will be expreſſed by 0.375—0.333—0.5—or 0.25. according to the Qualities of the Goods, as mentioned before under the *Old Subſidy*.

## N° 3. Additional Duty

IS the Moiety of the *Net Old Subſidy*, on *Linens* and *Wrought Silks*, and 5 *per Cent.* of the Rate of *Britiſh* Plantation *Tobacco*; and therefore muſt be thus expreſſed.

| | |
|---|---|
| *Linens* and *Wrought Silks*—Half net Subſidy, | 0.475 |
| Diſcount 10 *per Cent.* | 0.0475 |
| Net additional Duty, | 0.4275 |
| *Britiſh* Plant. *Tobacco*, 5 *per Cent.* of the Rate, | 1.000 |
| Diſcount if paid, 25 *per Cent.* | 0.25 |
| Net additional Duty paid, | 0.75 |
| Diſcount if ſecured, 15 *per Cent.* | 0.15 |
| Additional Duty ſecured, | 0.85 |

N°

## N° 4. Mediterranean Duty

IS one fifth Part of the *Net Old Subſidy* and *Additional Duty*; and therefore, if you add the Decimals, expreſſing the *Net Old Subſidy* and *Additional Duty* together, and take $\frac{1}{5}$ of the Sum, this Duty will be properly expreſſed.

☞ *The preceeding four* Branches *are all appropriated to the ſame Uſes, and all comprehended under the general Title of* Old Cuſtoms.

## N° 5. New Subsidy

ON *Earthen Ware*, *Glaſs Manufactures*, *Toys*, and *Tobacco* not of the *Britiſh* Plantations; is the ſame as the *Old Subſidy*.

| | |
|---|---|
| *Fiſh* dried, *&c.* 5 *per Cent.* with 5 *per Cent.* diſc. = | 0. 95 |
| *Tobacco* of the *Britiſh* Plantations, 5 *per Cent.* = | 1. 00 |
| Diſcount 25 *per Cent.* if paid, | 0. 25 |
| Net new Subſidy, | 0. 75 |
| Diſcount 15 *per Cent.* if ſecured, | 0. 15 |
| New Subſidy ſecured, | 0. 85 |
| All other Goods 5 *per Cent.* of the Rate, with 5 *per Cent.* diſcount, = | 0. 95 |

In ſome few Inſtances the Rates for the *New* differ from thoſe for the *Old Subſidy*; but the Reader will find in the Sequel, that whenever this is the Caſe, particular Notice is taken of it; and that the artificial or decimal Numbers, expreſſing the Proportion this Branch bears to the Rates, are proportionably decreaſed: for theſe Numbers re-

relate only to the Rates for the *Old Subſidy*; and therefore the Rates in the firſt and ſecond Columns of *Crouch*, and no others, are to be regarded.

## N° 6 and 7, ⅓ and ⅔ SUBSIDIES.

THeſe Branches are always ⅓ and ⅔ of the *Net New Subſidy*; and therefore muſt be expreſſed accordingly.

## N° 8. SUBSIDY 1747,

OR the late new Duty of 12 *d.* in the Pound, is 5 *per Cent.* of the Rates in the 1ſt and 2d Columns of *Crouch*'s *Rates*, without Diſcount.

The laying on this new Duty alters the net Duties on every Article of Goods in the *Book of Rates*, except on *Wines*, *Vinegar*, *Rape of Grapes*, *Cyder*, and *Cyder Eager*, which are exempt. In order to come at the total net Duties at preſent payable on any ſort of Goods, you muſt add 5 *per Cent.* of the Rate to the total net Duties in *Crouch*. According to our new Manner of Notation, this Duty muſt be denoted by 1.00, except in a Caſe or two, particularly noted in the next Chapter.

☞ *It will not be amiſs to note here, that all the foregoing Branches, except the laſt, conſiſt of* Tonnage *and* Poundage. Tonnage *is ſo called, becauſe it is a Duty of ſo much a Ton, on* Wines, Vinegar, Rape *of* Grapes, Cyder, *and* Cyder Eager, *and will be treated of diſtinctly hereafter. We are now to be underſtood as treating of* Poundage *only, which is by far the moſt general Duty; and is ſo called, becauſe it is a certain Portion of every Pound of the Rate or Value of Goods imported, according to the* Book of Rates.

N°

## N° 9. *Impoſt on* WINES *and* VINEGAR

IS a Duty of 8 *l.* a Ton on *Vinegar* and *French Wine*; and 12 *l.* a Ton on all other *Wines*. Further Particulars you will find, when we come to ſpeak of *Tonnage Goods*; to which alone this Duty belongs.

## N° 10. *Impoſt on* TOBACCO

IS 15 *per Cent.* of the Rate of *Britiſh* Plantation *Tobacco*, and 5 *per Cent.* of the Rate of other *Tobacco*; and muſt be thus computed.

| | |
|---|---|
| *Britiſh* Plantation *Tobacco* 15 *per Cent.* or | 3. 00 |
| Diſcount if paid, 25 *per Cent.* | 0. 75 |
| Net when paid down, | 2. 25 |
| Groſs Duty 15 *per Cent.* as before, | 3. 00 |
| Diſcount if ſecured, 15 *per Cent.* | 0. 45 |
| Net when ſecured, | 2. 55 |
| *Tobacco* not of *Britiſh* Plantations, 5 *per Cent.* or | 1. 00 |
| Diſcount 8 *per Cent.* | 0. 08 |
| Impoſt ſecured, | 0. 92 |
| Further Diſcount 12½ *per Cent.* if paid, | 0. 115 |
| Net Impoſt paid, | 0. 805 |

## N° 11. Impost 1690.

THE Proportion of this Branch to the Rate is very variable; the Diſcount however is conſtant, being $6\frac{2}{3}$ *per Cent.* for *Pepper*; and $6\frac{1}{4}$ *per Cent.* for other Goods. What follows ſhews the Method of Computation.

| | | |
|---|---|---|
| *Pepper*—$7\frac{1}{2}$ *per Cent.* or | 1. 5 | |
| Diſcount $6\frac{2}{3}$ *per Cent.* or $\frac{1}{15}$. | 0. 1 | |
| Net | —— | 1. 4 |

| | | |
|---|---|---|
| *Pepper* if imported from the Place of its Growth, in *Britiſh* built Ships, 15 *per Cent.* or, | 3. 0 | |
| Diſcount $6\frac{2}{3}$ *per Cent.* | 0. 2 | |
| Net | —— | 2. 8 |

Proportions of this Branch to the Rate which moſt frequently occur, are theſe,

| | | |
|---|---|---|
| —$2\frac{1}{2}$ *per Cent.* or | 0.5 | |
| Diſcount $6\frac{1}{4}$ *per Cent.* | 0.03125 | |
| Net, | —— | 0. 46875 |

| | | |
|---|---|---|
| 5 *per Cent.* of the Rate is | 1.0 | net, 0. 9375 |
| 10 *per Cent.* | 2. 0 | net, 1. 875 |
| 15 *per Cent.* | 3. 0 | net, 2. 8125 |
| 20 *per Cent.* | 4. 0 | net, 3. 75 |
| 25 *per Cent.* | 5. 0 | net, 4. 6875 |
| $3\frac{3}{4}$ *per Cent.* | 0. 75 | net, 0. 703125 |

There are other Proportions of this Branch to the Rate, which the Reader will ſee in the following Chapter. Officers often have occaſion for the groſs Duty, and as the net only appears in the Table of References, it may not be amiſs to obſerve here, that by adding to the net $\frac{1}{15}$ Part of itſelf, you get the groſs Duty.

N°

## No 12. Impost 169$\frac{3}{3}$.

THE Proportion of this Duty to the Rate, is, like the laſt, variable. The Diſcount for *French Tobacco* is 8 and $6\frac{1}{4}$ *per Cent.*; for all other Goods $6\frac{1}{4}$ *per Cent.*

| | | |
|---|---|---|
| *French Tobacco* 25 *per Cent.* or | 5. 0 | |
| Diſcount if ſecured, 8 *per Cent* | 0. 4 | |
| Net when ſecured, | | 4. 6 |
| Further diſcount if paid, $6\frac{1}{4}$ *per Cent.* | | 0. 2875 |
| Net when paid, | | 4. 3125 |

In other reſpects the Computation of this Duty differs not from that of the laſt; this Branch comprehends a Duty on *French Wines*, which you will ſee under *Tonnage Goods*.

All the various Proportions, of this and the preceeding Branch, to the Rate, are comprized in the proper Columns in the ſubſequent Chapter. The Inſtances of Computation, given under *Impoſt* 1690, ſhew the Method to be obſerved in all the other Caſes.

## N° 13. New Duty *on* Whale-fins.

| | | | |
|---|---|---|---|
| *Whalefins* of *Newfoundland*, &c. caught and imported in Ships belonging to thoſe Parts, | 56 *per Cent.* of the Rate, or | 11. 2 | |
| Diſc. $6\frac{1}{4}$ *per Cent.* | | 0. 7 | |
| | Net | | 10.5 |
| Ditto, caught in Ships belonging to thoſe Parts, and imported in *Britiſh* Ships, | 112 *per Cent.* of the Rate, or | 22. 4 | |
| Diſc. $6\frac{1}{4}$ *per Cent.* | | 1. 4 | |
| | Net | | 21. 0 |
| Ditto, of foreign Fiſhing | $15\frac{5}{9}$ *per Cent.* of the Rate, or | 3. 1111 | |
| Diſc. $6\frac{1}{4}$ *per Cent.* | | 0. 1944 | |
| | Net | | 2. 9166 |

## N° 14. Fifteen *per Cent.* on Muslins

| | | | |
|---|---|---|---|
| IS for every 20 *s.* of their groſs Price at the Candle, | 15 *per Cent.* or | 3. 0 | |
| Diſc. 5 *per Cent.* | | 0. 1 | |
| | Net, | | 2. 9 |

N°

N° 15. New
16. Additional } Duty *on* Spice *and* Pictures.
New Duty *on* Drugs *and* Porcelain.
New Duty *on* Cotton Manufactures.

| | | New Duty. | Addit. Duty. |
|---|---|---|---|
| *Cinnamon, Cloves, Mace,* and *Nutmegs,* | 5 *per Cent* of the Rate, or | 1.0 | the ſame or 1.0 |
| *Pictures,* 20 *per Cent.* of the Rate, or | | 4.0 | 4.0 |
| Without diſcount. | | | |

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| | | |
|---|---|---|
| *Drugs* not for Dyers Uſe, rated in the Firſt Column of the Rates by *Crouch,* | ⅔ of 5 *per Cent.* of ſuch Rates, or | 0.6666 |
| Ditto, rated in 2d Column, | 4 *per Cent.* of Rate, or | 0.8 |
| Ditto, unrated, | 4 *per Cent.* of the Value on Oath, or | 0.8 |
| *Porcelain,* | 12 *per Cent.* of groſs Price at Candle, or | 2.4 |
| Without diſcount. | | |

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| | | |
|---|---|---|
| *White Callicoes,* not paying as *Muſlins,* | 15 *per Cent.* of the groſs Price, | 3.00 |
| *Dimmities,* | | |
| Other *Cotton Manufactures,* | | |
| Diſcount 5 *per Cent.* | | 0.15 |
| | Net | 2.85 |

N°

## N° 17. *Second* 25 per Cent. *on* FRENCH GOODS.

*WINES* and *Vinegar*. [See *Tonnage Goods*, Chap. 4.]

| | | |
|---|---|---|
| *French Tobacco* 25 *per Cent.* or | | 5. 00 |
| Diſcount 8 *per Cent.* | | 0. 4 |
| | Net | 4. 6 |
| All other Goods of the Growth, Product, or Manufacture of *France*, | 25 *per Cent.* or | 5. 0 without diſcount. |

## N° 18. COINAGE.

*WINES*, *Vinegar*, *Cyder*, *Spruce Beer*, *Mum*, and all other Sorts of *Beer* and *Ale*, 10 *s. per* Ton. [See *Chapter* 4.]

| | | |
|---|---|---|
| *French Brandy* and *Eaſt India Arrack*, | $3\frac{1}{3}$ *per Cent.* of the Rate, or | 0. 6666 |
| *Spaniſh*, *Portugueze*, or *Italian Brandies*, | $6\frac{1}{4}$ *per Cent.* of the Rate, or | 1. 25 |
| Other *Brandies*, | 5 *per Cent.* or | 1. 00 |
| *Citron Water*, | $\frac{25}{63}$ *per Cent.* or | 0. 079365 |
| *Geneva*, | $7\frac{50}{63}$ *per Cent.* or | 1. 5873 |
| *Rackee* of *Turkey*, | $1\frac{37}{63}$ *per Cent.* or | 0. 3174 |
| *Rum*, | $4\frac{48}{63}$ *per Cent.* or | 0. 9522 |
| Other Spirits, | $\frac{50}{63}$ *per Cent.* or | 0. 15873 |

Without diſcount.

N°

## N° 19. New Duty *on* Pepper *and* Raiſins, *and further* New Duty *on* Spice.

| | | | |
|---|---|---|---|
| *Pepper* not of the Growth, | 45 *per Cent.* or | 9. 0 | without diſcount |
| Of the Growth, | 90 *per Cent.* or | 18. 0 | without diſcount |
| *Raiſins*, great, | $16\frac{2}{3}$ *per Cent.* or | 3.333 | |
| Diſcount 10 *per Cent.* | | 0.333 | |
| | Net | ——— | 3. 00 |
| —*Lipra* or *Belvadera*, | $45\frac{5}{11}$ *per Cent.* or | 9. 0909 | |
| Diſcount 10 *per Cent.* | | 0. 9090 | |
| | Net | ——— | 8. 1818 |
| —*Solis*, | $12\frac{1}{2}$ *per Cent.* or | 2. 5 | |
| Diſcount 10 *per Cent.* | | 0. 25 | |
| | Net | ——— | 2. 25 |
| —*Smyrna*, | 25 *per Cent.* or | 5. 0 | |
| Diſcount 10 *per Cent.* | | 0. 5 | |
| | Net | ——— | 4. 5 |
| —All other, | 50 *per Cent.* or | 10. 0 | |
| Diſcount 10 *per Cent.* | | 1. 0 | |
| | Net | ——— | 9. 0 |

*Cinnamon*, *Cloves*, *Mace*, and *Nutmegs*, as much as the former Duties amounted to.

| | |
|---|---|
| Now the former Duties were, Old Subſidy, | 0. 95 |
| New Subſidy, | 0. 95 |
| $\frac{1}{3}$ and $\frac{2}{3}$, | 0. 95 |
| New and Addit. Duty on *Spice*, | 2. 00 |
| Total, | 4. 85 |
| Diſcount 10 *per Cent.* | 0. 485 |
| Therefore the net Amount of this Duty is | 4. 365 |

N°

## N° 20. New *and* Additional Duty *on* Candles *imported.*

| | | | |
|---|---|---|---|
| *Candles* of Tallow, | | $33\frac{1}{3}$ *per Cent.* or 6.666 | without disc. |
| *Candles* of | Wax, green, | $66\frac{2}{3}$ *per Cent.* or 13.333 | without disc. |
| | Wax, white and yellow, | $44\frac{4}{9}$ *per Cent.* or 8.888 | without disc. |

## N° 21. New *and* Additional Duty *on* Coals *imported.*

| *COALS*, except *Charcoal*; if sold by Weight, the Ton | *New Duty.* 0 3 0 | *Addit. Duty.* 0 2 0 |
|---|---|---|
| Discount $2\frac{1}{2}$ *per Cent.* | 0 0 $0\frac{18}{20}$ | 0 0 $0\frac{12}{20}$ |
| Net, | 0 12 $11\frac{2}{20}$ | 0 1 $11\frac{8}{20}$ |
| If sold by Measure, the *Winchester* Chalder | 0 4 6 | 0 3 0 |
| Discount $2\frac{1}{2}$ *per Cent.* | 0 0 $1\frac{7}{20}$ | 0 0 $0\frac{18}{20}$ |
| Net, | 0 4 $4\frac{13}{20}$ | 0 2 $11\frac{2}{20}$ |

But 'tis almoſt needleſs to take Notice of this Duty, for I fancy *Coals* are now never imported from foreign Parts.

N°

## N° 22. New Duty *on* Hops *imported.*

| | | |
|---|---|---|
| *Hops*, Without Diſcount. | 9⅓ *per Cent.* or | 1. 86666 |

## N° 23. New Additional Duties *on* Hides, &c. *imported.*

These Duties on *Hides* and *Skins* have ſeldom any relation at all to the Rates; and therefore cannot always be deduced from them: ſo that after all the other Duties on *Hides*, &c. are computed in the Manner propoſed, you muſt calculate theſe Duties ſeparately, and add to the reſt, in order to have the total net Duties. How much theſe Duties are you will ſee in the Articles N° 22, 23, in *Crouch*. There is no Diſcount to be deducted, ſo that the Computation is plain and eaſy.

| | New Duty. | | Addit. Duty. |
|---|---|---|---|
| *Parchment*, | 7⅐ *per Cent.* or | 1.42857 | 28⅔ *per Cent.* or 5.71428 |
| *Vellum*, | 5/6 *per Cent.* or | 0.1666 | 2½ *per Cent* or 0.5 |
| *Starch*, | — | — | 18⅔ *per Cent.* or 3.7333 |

| | | | s. d. |
|---|---|---|---|
| *Gilt Wire*, | are to pay the other Duties according to Value; but this Duty is payable by the Ounce *Troy*, and is | for gilt | 1 0 |
| *Silver Wire*, | | for Silver | 0 9 |

All without Diſcount.

## N° 24. New *and* Additional Duties *on* Soap, Paper, &c. *imported.*

THeſe Duties on *Paper* are payable without Diſcount: The Particulars you will find, N° 24 and 25, in *Crouch.* As it would be tedious, and of no great Service, to ſettle the Proportion that they bear to the Rates, for every diſtinct Species; I think it is as well to calculate theſe ſeparately, and add them to the net Totals of the former Duties.

*Milboards* and *Paſteboards*, pay 5 *s* the C. wt. for the New; and 2 *s.* 6 *d.* the C. wt. for the Additional Duty: but as they are rated by the Thouſand, and this Duty is charged by the Hundred Weight, no general Relation, or Proportion of one to the other, can be aſſign'd.

*Scale-boards*, 150 *per Cent.* or 30. 00 for the New; 75 *per Cent.* of the Rate, or 15. 00 for the Additional Duty.

| | | | |
|---|---|---|---|
| *Soap*, hard, | New Duty, | 31 1/9 *per Cent.* or | 6. 2222 |
| | Additional Duty, | 15 5/9 *per Cent.* or | 3. 1111 |
| *Soap* ſoft, | New Duty, | 62 2/9 *per Cent.* or | 12. 444 |
| | Additional Duty, | 31 1/9 *per Cent.* or | 6. 222 |

*Linens* chequer'd, ſtrip'd, *&c.* 15 *per Cent.* or 3. 00 of the Value, on Oath, for the New; and the ſame for the Additional Duty.

*Starch*, 18 2/3 *per Cent.* or 3. 7333 for the Additional Duty only.

All theſe without Diſcount.

N°

## N° 25. New Duty *on* Sail-cloth *imported.*

| | | |
|---|---|---|
| *Poldavies*, | 11⅔ *per Cent.* or 2. 333 | without Diſc. |
| *Vitry Canvas*, or *Holland's Duck*, | 10 *per Cent.* or 2. 00 | |
| Foreign *Sails* and other *Sail-cloth*, | 1 *d.* an Ell, | |

## N° 26. New Duty *on* Wrought Plate *imported.*

| | | | |
|---|---|---|---|
| *Plate* | Of *Silver* ungilt | 12½ *per Cent.* or | 2. 5 |
| | Of *Silver* Parcel gilt, | 10⅝ *per Cent.* or | 2. 111 |
| | Of *Silver* gilt, | 10 *per Cent.* or | 2. 00 |

Without Diſcount.

## N° 27. New Duty *on* Apples *imported.*

| | | |
|---|---|---|
| *Apples*, common, | 600 *per Cent.* of the Rate, or | 120.00 |
| *Apples* called *Pippens*, or *Runnets*, | 200 *per Cent.* of the Rate, or | 40. 00 |

Without Diſcount.

## N° 28. New Duty *on* Cambricks

Is 7 1/12 *per Cent.* of the Rate, or 1. 4166 *&c.*
Without Diſcount.

The

The Plan of this Work doth not require our taking Notice of any other Branches of the Cuſtoms: However, that our Liſt may be complete, we ſhall proceed to give ſome Account of the remaining few; and the rather, as thereby we ſhall have an Opportunity of giving all that is uſeful in the *Book of Rates Outwards*. Theſe Rates, in *Crouch*, take up 25 Pages, and here you have their Subſtance in two.

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## *The* DUTIES *on* BRITISH GOODS *exported.*

### N° 1. SUBSIDY OUTWARDS.

| | | | Net Duty. |
|---|---|---|---|
| *Alum*, the Hundred Weight, | | | 0 1 0 |
| *Wool Cards*, | New, the Dozen, | | 0 0 6 |
| | Old, the Dozen, | | 0 0 $3\frac{12}{20}$ |
| *Sea Coals*, of all Sorts, | of *Wales*, or the West of *England* or *Scotland*, | to *Ireland* or the *Iſle* of *Man*, the *Wincheſter* Chalder, | 0 1 0 |
| | | the Ton, | 0 0 8 |
| | to *Britiſh* Plantations, | the *Wincheſter* Chalder, | 0 2 0 |
| | | the Ton | 0 1 4 |
| | to any other Parts beyond Seas, | in *Britiſh* built Bottoms, the Chalder *Newcaſtle* Meaſure | 0 3 0 |
| | | in foreign built Bottoms, the Chalder *Newcaſtle* Meaſure | 0 12 0 |

☞ *Where it is uſual to ſhip and ſell* Coals *by the Ton, the Tons are to be reduced to* Newcaſtle *Chalders, by allowing three Tons to one Chalder.*

*Coney*

| | | l. | s. | d. |
|---|---|---|---|---|
| *Coney Hair*, or *Wool*, black or white, the Pound | | 0 | 0 | $3\frac{12}{20}$ |
| *Copperas*, for every 20 *s.* Value, on Oath, | | 0 | 1 | 0 |
| *Fitches*, the Timber contains 40 Skins, | | 0 | 1 | 8 |
| *Glew*, the Hundred Weight, | | 0 | 0 | 10 |
| *Hair*, | *Harts*, the C. wt. | 0 | 1 | $7\frac{4}{20}$ |
| | *Horse*, the C. wt. | 0 | 6 | 0 |
| | *Ox* or *Cow*, the C. wt. | 0 | 2 | 0 |
| | of all other sorts, every 20 *s.* Value on Oath | 0 | 1 | 0 |
| *Horses*, the *Horse*, *Mare*, or *Gelding*, | | 0 | 5 | 0 |
| *Lapis Calaminaris*, every 20 *s.* Value, on Oath, | | 0 | 1 | 0 |
| *Lead* cast and uncast, every C. wt. | | 0 | 1 | 0 |
| *Lead Ore*, every 20 *s.* Value, on Oath, | | 0 | 1 | 0 |
| *Leather* of all sorts, tann'd, taw'd or dress'd, the C. wt. | | 0 | 1 | 0 |
| *Litharge* of *Lead*, the Ton, | | 0 | 4 | 0 |
| *Skins*, | *Badger* and raw *Otter*, the Piece, | 0 | 0 | $0\frac{12}{20}$ |
| | *Cat*, white or black *Lamb* untaw'd, the 120 | 0 | 1 | 4 |
| | *Coney*, —black, the 120 | 0 | 2 | 8 |
| | *Coney*, *Grey*, seasoned, the 120 | 0 | 1 | 0 |
| | *Coney*, *Grey*, *Stag*, the 120 | 0 | 0 | 6 |
| | *Coney*, *Grey*, tawed, the 120 | 0 | 0 | 8 |
| | *Coney*, tawed and dyed into Colours, the 120 | 0 | 1 | 0 |
| | *Dog* and *Swan*, the Dozen, | 0 | 0 | $1\frac{10}{20}$ |
| | *Raw Elk* the Piece, and *Sheep Skins* tanned, &c. the C. wt. | 0 | 1 | 0 |
| | *Fox*, the Piece, | 0 | 0 | $0\frac{8}{20}$ |
| | *Hare*, the Piece, | 0 | 0 | $0\frac{3}{20}$ |
| | *Kid*, dressed, the 120 | 0 | 0 | 8 |
| | *Kid*, in the Hair, the 120 | 0 | 0 | 6 |
| | *Lamb*, *Morkins*, tawed with the *Wool*, the 120 | 0 | 0 | 10 |
| | *Lamb*, *Morkins*, untawed, the 120 | 0 | 0 | 10 |
| | *Lamb*, white or black, tawed with the *Wool*, the 120 | 0 | 1 | 6 |
| | *Otter*, tawed, the Piece, | 0 | 0 | $0\frac{16}{20}$ |
| | *Otter*, Wombs, the Mantle, | 0 | 0 | 6 |

*Rab-*

| | | | | |
|---|---|---|---|---|
| *Rabbit Skins*, black, the 120 | | | 0 | 0 9 |
| *Skins*, *Sheep* and *Lamb*, | dreſſed without the *Wool*, the 120, | | 0 | 2 6 |
| | *Pelts*, the 100, | | 0 | 3 4 |
| | tawed with the *Wool*, the 120 | | 0 | 3 0 |
| *Squirrel*, the 1000, | | | 0 | 2 6 |
| *Wolf*, tawed, the Piece, | | | 0 | 0 $3\frac{12}{20}$ |
| All others, every 20*s.* Value, on Oath, | | | 0 | 1 0 |
| *Tin* unwrought, the C. wt. | | | 0 | 3 0 |
| *Hares Wool*, every 20*s.* Value, on Oath, | | | 0 | 1 0 |
| *White Woollen Broad Cloths*, the Piece, | | | 0 | 5 0 |

All other *Britiſh* Goods may be exported free.

Certain foreign dying Goods, re-exported, are chargeable with this Duty; but to inſert the Particulars is not thought neceſſary, as they are ſeldom exported from the Out-ports.

## N° 2. MEDITERRANEAN DUTY *Outwards*

IS chargeable on all Goods carried into the *Mediterranean* (in Ships unqualified, from *Britiſh* Ports, capable of a Ship of 200 Tons) beyond the Port of *Malaga*; and is $\frac{1}{5}$ of the Subſidy Outwards.

## N° 3. NEW DUTY *on* COALS *exported.*

| | | Net Duty. | | |
|---|---|---|---|---|
| *Coals* exported to Parts beyond the Seas, except *Ireland*, the *Iſle of Man*, and *Britiſh* Plantations, the Chalder *Newcaſtle* Meaſure, | in foreign Ships | 0 | 5 | 0 |
| | in *Britiſh* Ships | 0 | 3 | 0 |

N°

## N° 4. IMPOST 16 9⅔ *Outwards.*

*Lapis Calaminaris*, the Ton.

Net Duty, 0 2 0

## DUTIES *on* GOODS *carried Coaſtwiſe.*

### I. NEW *and* ADDITIONAL DUTY *on* COALS, CULM, *and* CINDERS,

| | New Duty. | Addit. Duty. |
|---|---|---|
| *Coals* and *Cinders*, the *Wincheſter* Chalder, | 0 3 0 | 0 2 0 |
| Diſcount when paid in Time, | 0 0 0 18/20 | 0 0 0 12/20 |
| Net, | 0 2 11 2/20 | 0 1 11 8/20 |

If the Coals be ſuch as are uſually ſold by the Ton, then for every Ton is to be paid ⅔ of the foregoing Duties.

| | | |
|---|---|---|
| *Culm*, the *Wincheſter* Chalder, | 0 0 7 4/20 | 0 0 4 16/20 |
| Diſcount when paid in Time, | 0 0 0 3/20 3/5 | 0 0 0 2/20 2/5 |
| Net, | 0 0 7 0 2/5 | 0 0 4 13/20 3/5 |

### II. LONDON DUTY

IS payable for *Wines* brought from Out-ports to *London*, *viz.*

| | |
|---|---|
| *French Wine*, | 4 4 7 4/20 |
| *Levant Wines*, in Flaſks or Bottles, except from *Briſtol* and *Southampton*, | 4 10 0 |
| All other *Wines*, except *Rheniſh*, | 4 1 0 |

CHAP

## CHAP. II.

### *Of the Improvement of* CROUCH, *and a General Computation of the* DUTIES *on* GOODS *imported.*

THEY who do not fully comprehend, or do not yet thoroughly penetrate our Deſign, will perhaps think that a great Part of the laſt Chapter has been employed in a uſeleſs and inſignificant Manner: They will not perceive the Ends and Advantages of thus elaborately deriving the ſeveral Branches from one Root or Principle, of making 5 *per Cent.* of the Rate the common Meaſure of them all, and of expreſſing that Standard Proportion in ſo ſingular and unuſual a Manner. But when, by the Explanations of this and the following Chapter, they ſhall ſee, that by theſe Means we are enabled, in an elegant and uniform Manner, to exhibit the Method of computing the Duties on every Article in the Book of Rates, in a very narrow Compaſs; when they find that we can thereby give a general Computation for ſome times 50 or 60 Articles in one ſingle Line, tho' every Article be differently rated, we hope they will then own that our Labour has not been in vain.

Be-

Before I proceed it will be neceſſary to explain ſome Characters (tho' they be common enough in Arithmetical Writers) which, for the Sake of Brevity, I ſhall make uſe of in the Table I am juſt entering upon.

The Characters are × which ſignifies *multiplied by*,
= *equal to*,
\+ *more, or added to*,
— *leſs, or ſubtracted from.*

To which I ſhall add, PC. for *Petty Cuſtom*,
A.D. for *Additional Duty*,
M.D. for *Mediterranean Duty.*

It will not be amiſs to note further, That as the $\frac{1}{3}$ and $\frac{2}{3}$ Subſidies are always $\frac{1}{3}$ and $\frac{2}{3}$ Parts of the Net new Subſidy, tho' it is thought proper to have a Column for each, it is needleſs to place any Figures therein; for you ſee how much the net new Subſidy is, and theſe two Parts together make the whole. On ſome Goods indeed the $\frac{2}{3}$ Subſidy is not due, in all which Caſes there is a Cypher placed in the $\frac{2}{3}$ Column.

The laſt Column but one, intitled *Sundries*, is made uſe of for different Branches, as there is Occaſion; the Name of the Branch always appearing above every Number or Succeſſion of Numbers in that Column.

*An* EXPLICATION *of the* MARGINAL REFERENCES *in* CROUCH; *ſhewing, not only the ſeveral Branches denoted by the ſaid References, but alſo the Net Proportions of Duty proper to each Branch, together with the total Net Duties, including the new Duty of* 12 d. *in the Pound, or Subſidy* 1747, *and all other Alterations in the Duties to* Chriſtmas 1749: *Being in Effect a new and actual Computation of the Duties of every Article of Goods in the* Book of Rates.

| References. | Old Sub | New Subſidy | 1/3 | 2/3 | Sub. 1747. | Impoſt 1690. | Impoſt 1693. | Sundries. | Total Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| A Beans and Barley not ex. 28 *s.* — Rye not exc. 36 *s.* the Quarter | 1. 0 | 0. 079166 | - | - | 1. 0 | — | — | — | 2. 15833 |
| Beans not exc. 40 *s.* — Barley not exc. 32 — Rye not exc. 40 | 1. 0 | 0. 01484375 | - | - | 1. 0 | — | — | — | 2. 0296875 |
| Beans and Rye exc. 40 — Barley exc. 32 | 0. 95 | 0. 95 | - | - | 1. 0 | — | — | — | 3. 85 |
| Wheat not exc. 44 — Buck-wheat not ex. 32 | 1. 0 | 0. 11875 | - | - | 1. 0 | — | — | — | 2. 2375 |
| Buck-wheat not ex. 44 | 0. 95 | 0. 95 | - | - | 1. 0 | — | — | — | 3. 85 |

RE-

| References. | Old Sub. | New Subfidy. | 1/3 | 2/3 | Sub. 1747. | Impoft, 1690. | Impoft, 1693. | Sundries. | Total Net Dut. for any Quant. |
|---|---|---|---|---|---|---|---|---|---|
| A Wheat not ex. 53. 4 - | 1. 0 | 0. 0197916 | - | - | 1. 0 | —— | —— | — | 2. 039583 |
| A Wheat not ex. 80 - - | 1. 0 | 0. 039583 - | - | - | 1. 0 | —— | —— | — | 2. 07916 |
| A Buck-wheat ex. 44 - - - / Wheat ex. 80 —— | 0. 95 | 0. 95 - - - | - | - | 1. 0 | —— | —— | — | 3. 85 |
| A Peaſe not ex. 40 - - | 1. 0 | 0. 011875 | - | - | 1. 0 | —— | —— | — | 2. 02375 |
| A Peaſe exc. 40 — — | 0. 95 | 0. 95 - - | - | - | 1. 0 | —— | —— | — | 3. 85 |
| A Oats not ex. 16 - - — | 1. 0 | 0. 035625 | - | - | 1. 0 | —— | —— | — | 2. 07125 |
| A Oats exc. 16 —— | 0. 95 | 0. 95 - - | - | - | 1. 0 | —— | —— | — | 3. 85 |
| A Train Oil of Foreign Fiſhing —— | 0. 95 | 0. 26388 - | - | - | 1. 0 | —— | —— | — | 2. 4777, &c. |
| A All other Goods — | 0. 95 | 0. 95 - - | - | - | 1. 0 | —— | —— | — | 3. 85 |
| Aa Tobacco — — | 0. 874 | 0. 874 - - | - | 0 | 0. 874 | —— | —— | — | 2. 91333 |
| Aa Other Goods —— | 0. 95 | 0. 95 - - | - | 0 | 1. 0 | —— | —— | — | 3. 2166 |
| Ab 14 —— —— | 0. 95 | 0. 95 - - | - | 0 | 1. 0 | 0. 46875 | —— | — | 3. 68535 |
| Ac 35 —— —— | 0. 95 | 0. 95 - - - | - | 0 | 1. 0 | 2. 8125 | —— | — | 6. 0291 |
| Ac 47 — — — | | | | | | — - | 0. 46875 | — | 3. 68542 |

Re-

| References. | Old Subsi. | New Subsi. | 1/3 | 2/3 | Subsidy 1747. | Impost 1690. | Impost 1693. | Sundries. | Total Net Duties, for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| Ad 1 — — — | 0. 95 - | — | - | - | 1. 0 | 1. 171875 - | — | — | 3. 121875 |
| Ad 9 — — — | | | | | | 1. 875. - - | — | — | 3. 825 |
| Ad 30 — — — | | | | | | 3. 75 - - | — | — | 5. 7 |
| B 2 — — — | | | | | | 11. 5621875 | — | — | 15. 4121875 |
| — 3 — — — | | | | | | 6. 000 - - - | — | — | 9. 85 |
| — 5 — — — | 0. 95 - | 0. 95 - | - | - | 1. 0 | 13. 125 - - | — | — | 16. 975 |
| — 7 — — — | | | | | | 3. 28125 - - | — | — | 7. 13125 |
| — 8 — — | | | | | | 7. 03125 - | — | — | 10. 88125 |
| — 12 — — | 1. 425 | 1. 425 | - | - | 1. 0 | 2. 34375 - | — | — | 7. 61875 |
| — 13 1st Column of Rates | 0. 95 | 0. 95 | - | - | 1. 0 | 2. 8125 - - | — | — | 6. 6625 |
| — 13 2d Column of Rates | 1. 425 | 1. 425 | - | - | 1. 0 | 2. 8125 - - | — | — | 8. 0875 |
| — 16 — — — | 0. 95 | 0. 95 | - | - | 1. 0 | 11. 6666 - | — | — | 15. 5166 |
| — 17 — — — | | | | | | 17. 5- - - - - | — | — | 21. 35 |
| — 23 *British* Ships — | 0. 95 | 0. 95 | - | - | 1. 0 | 3. 080357 - | — | — | 6. 930357 |
| — 23 Foreign Ships - - - | | | | | | 4. 41964 - | — | — | 8. 26964 |
| — 24. 25 Rate *L.* 1 0 0 | 0. 95 | 0. 95 | - | - | 1. 0 | 4. 6875 - | — | — | 8. 5375 |
| — 24. 25 — 2 0 0 | | | | | | 2. 34375 - | — | — | 6. 19375 |
| — 24. 25 — 1 6 8 | | | | | | 3. 515625 - | — | — | 7. 365625 |

| References. | O. Subsidy. | N. Subsidy. | 1/3 | 2/3 | Subsidy 1747. | Impost 1690. | Impost 1693. | Sundries. | Total Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| B 24. 25 If differently rated are = A + D 25 | | | | | | | | | |
| — 27. 30 — — | 0. 95 | 0. 95 | - | - | 1. 0 | 3. 75 - - | — | — | 7. 6 |
| — 29 — — | | | | | | 0. 703125 | — | — | 4. 553125 |
| — 21. 44. 49 — | | | | | | 1. 875 - | — | — | 5. 725 |
| — 31 — — | | | | | | 11. 25 - - | — | — | 15. 1 |
| — 32 Rate L. 70 - - - - | 0. 95 | 0. 95 | - | - | 1. 0 | 2 1/7 - - - | — | — | 5. 992857 |
| Rate L. 20 - - - | | | | | | 7. 5 - - - | — | — | 11. 35 |
| — 33 — — | 0. 95 | 0. 95 | - | - | 1. 0 | 1. 25 - - - | — | — | 5. 1 |
| — 39. 43 — — | | | | | | 0. 9375 - - | — | — | 4. 7875 |
| — 40 Single and double Plates — | 0. 95 | 0. 95 | - | - | 1. 0 | 6. 09375 | — | — | 9. 94375 |
| Harness Plates - - | | | | | | 25. 000 - | — | — | 28. 85 |
| — 41 — — — | 0. 95 | 0. 95 | - | - | 1. 0 | 4. 6875 - | — | — | 8. 5375 |
| — 42 Rape and Cole Seed | 0. 95 | 0. 95 | - | - | 1. 0 | 7. 5 - - - | — | — | 11. 35 |
| Hemp Seed - - - | | | | | | 75. 0 - - | — | — | 78. 85 |
| — 46 Rate L. 1 10 0 - - | 0. 95 | 0. 95 | - | - | 1. 0 | 3. 4375 - | — | — | 7. 2875 |
| If diff. rated = A + D 46 | | | | | | | | | |

Re-

| References. | O. Subsidy. | N. Subsidy. | 1/3 | 2/3 | Subsidy 1747. | Impost 1690 | Impost 1693. | Sundries. | Total Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| B 47 | 0.95 | 0.95 | - | - | 1.0 | 5.625 | — | — | 9.475 |
| — 51 | | | | | | 2.8125 | — | — | 6.6625 |
| — 52 | | | | | | 0.78125 | — | — | 4.63125 |
| — 54 | | | | | | 7.03125 | — | — | 10.88125 |
| — 55 | | | | | | 0.9375 | — | — | 4.7875 |
| Bb Tobacco | 0.75 | — | - | - | 0.75 | — | — | N. Duty | 1.5 |
| Bb Other Goods | 0.95 | — | - | - | 1.0 | — | — | Apples | 1.95 |
| Bc Ordinary Apples | 0.95 | 0.95 | - | - | 1.0 | — | — | 120.0 | 123.85 |
| Bc Pippins | | | | | | — | — | 40.0 | 43.85 |
| Bd 31.73 | 0.95 | — | - | - | 1.0 | — | 0.9375 | — | 2.8875 |
| Bd 36 | | | | | | — | 4.6875 | — | 6.6375 |
| C 1.9.10.25.44.45.51.52 | 0.95 | 0.95 | - | - | 1.0 | — | 3.75 | — | 7.6 |
| — 3.11.16.18.30.32.33 | 0.95 | 0.95 | - | - | 1.0 | — | 1.875 | — | 5.725 |
| — 49.59.66 | | | | | | | | | |
| — 4.5.7.13.14.15.17.20 | 0.95 | 0.95 | - | - | 1.0 | — | 0.9375 | — | 4.7875 |
| — 27.39.42.43.46.50 | | | | | | | | | |
| — 55.58.62.65.69.70 | | | | | | | | | |
| — 71.73 | | | | | | | | | |

Re-

| References. | Old Subsidy | New Subsidy | 1/3 | 2/3 | Sub. 1747. | Impost 1690. | Impost 1693. | Sundries. | Total Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| C 6 — — | 0. 95 | 0. 95 | - | - | 1. 0 | — | 26. 25 - | — | 30. 1 |
| — 8 — — | | | | | | | 0. 52083 - | — | 4. 37083 |
| — 19 — — | | | | | | | 9. 375 - | — | 13. 225 |
| — Harpstrings | 0. 95 | 0. 95 | - | - | 1. 0 | — | 5. 625 - - | — | 9. 475 |
| — 21 — Catlings — | | | | | | | 10. 546875 | — | 14. 396875 |
| — Minikins — | | | | | | | 1. 0546875 | — | 4. 9046875 |
| — 22 — — | 0. 95 | 0. 95 | - | - | 1. 0 | — | 14. 0625 - | — | 17. 9125 |
| — 23 Rate L. 0 10 0 | 0. 95 | 0. 95 | - | - | 1. 0 | — | 23. 4375 | — | 27. 2875 |
| — Rate L. 6 0 0 | | | | | | | 1. 9561 - | — | 5. 8061 |
| — 24 — — — | | | | | | | 1. 758 - - | — | 5. 608 |
| — 36 — — | | | | | | | 4. 6875 - - | — | 8. 5375 |
| — 38 — — | | | | | | | 7. 291 - - | — | 11. 141 |
| — 40 — — | | | | | | | 5. 35714 - | — | 9. 20714 |
| — 41 — — | 0. 95 | 0. 95 | - | - | 1. 0 | — | 2. 67857 - - | — | 6. 52857 |
| — 47.61 — — — | | | | | | | 0. 46875 - | — | 4. 31875 |
| — 53 — — | | | | | | | 0. 78125 - | — | 4. 63125 |
| — 56.67 — — | | | | | | | 0. 46875 - | — | 4. 31875 |

Re-

| References. | Old Subsidy | New Subsidy | 1/3 | 2/3 | Sub. 1747. | Impost 1690. | Impost 1693. | Sundries. | Total Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| C 60 —— —— } — 68 —— —— } | 0. 95 | 0. 95 | - | - | I. 0 | —— | { 3. 515625 { I. 25 — | —— —— | 7. 365625 5. I |
| Ca —— —— —— and besides AD = 0. 4275 inc. in Total | 0. 95 | 0. 95 | - | 0 | I. 0 | —— | —— | —— | 3. 64416 |
| Cb 28 - { 2 Ells broad and under 3 — 3 Ells and upwards | 0. 95 | 0. 95 | - | 0 | I. 0 | { I. 40625 4. 21875 | —— —— | —— —— | 5. 050417 7. 862917 |
| Cb 29 —— —— + AD = 0. 4275 included | | | | | | 0. 703125 | —— | —— | 4. 347291 |
| Cc 73 —— —— + AD = 0. 4275 included | 0. 95 | 0. 95 | - | 0 | I. 0 | —— | 0. 9375 — | —— | 4. 58166 |
| Cc 73 (AD = 0. 4275 included) This last Reference is for foregn-made Sails, which pay 2/3 Sub. tho' it is omitted by *Crouch*. | 0. 95 | 0. 95 | - | - | I. 0 | —— | 0. 9375 — | —— | 5. 215 |

Re-

| References. | Old Subsidy | New Subsidy | 1/3 | 2/3 | Sub. 1747. | Impost 1690. | Impost 1693. | Sundries. | Total expressing the Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| Cd 27 — — | 0.95 | 0.95 | - | - | 1.0 | 3.75 — | — | — | 8.0275 |
| Cd 29 — | | | | | | 0.703125 | — | — | 4.980625 |
| Cd 44 — | | | | | | 1.875 - | — | — | 6.1525 |
| and besides AD=0.4275 inc. | | | | | | | | Coinage. | |
| Aquavitæ — | 0.95 | 0.95 | - | - | 1.0 | — | — | 1.25 - | 5.1 |
| *French* Brandy — | | | | | | | | 0.666 - | 4.51666 |
| *Spanish* Port, or *Italian* Brandy — | 0.95 | 0.95 | - | - | 1.0 | — | — | 1.333 - | 5.18333 |
| Other Brandies — | 0.95 | 0.95 | - | - | 1.0 | — | — | 1.00 - | 4.85 |
| Da Citron Water — | | | | | | | | 0.079365 | 3.929365 |
| Geneva — | | | | | | | | 1.5873 - | 5.4373 |
| Mum — — | | | | | | | | 0.666 - | 4.51666 |
| Rackee — | 0.95 | 0.95 | - | - | 1.0 | — | — | 0.3174 - | 4.1674 |
| Rum — | | | | | | | | 0.9522 - | 4.8022 |
| Other Spirits — | | | | | | | | 0.15873 | 4.00873 |

| References. | O. Subsidy. | N. Subsidy. | $\frac{1}{3}$ | $\frac{2}{3}$ | Subsidy 1747. | Impost 1690. | Impost 1693. | Sundries. Coinage. | Total, expressing the Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| Db The Excise Duty on Liquors imported. | | | | | | | | | |
| Dc The new and additional Duties on Leather. | | | | | | | | | |
| D 4. Impost 1690, *L.* 0. 2. 4 $\frac{1}{8}$ the C. wt. | | | | | | | | | |
| D 15 Impost 1690, *L.* 0. 14 0. the C. wt. | | | | | | | | | |
| D 25 Impost 1690. 4*s.* 8*d.* $\frac{1}{4}$ the C. wt. | | | | | | | | | |
| D 26 1*s.* 2*d.* $\frac{1}{16}$ the Piece | | | | | | | | | |
| D 32 *L.* 7. 10. 0 the Tun | | | | | | | | | |
| D 44 | — | — | — | — | — | 1. 875 | — | — | 1. 875 |
| D 46 5*s.* 1*d.* $\frac{7}{8}$ the C. wt. | | | | | | | | | |
| D 48 *L.* 1. 8. 1 $\frac{1}{2}$ D° | | | | | | | | | |
| D 50 *L.* 0. 14. 0 $\frac{3}{4}$ D° | | | | | | | | | |
| D 51 *L.* 1. 1. 1 $\frac{1}{8}$ D° | | | | | | | | | |

| References. | Old Subsidy. | N. Subsidy. | 1/3 | 2/3 | Subsidy 1747. | Impost 1690. | Impost 1693. | Sundries. | Total, expressing the Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| E 5 — — — | — | — | - | - | — | — | 11. 25 | — | 11. 25 |
| — 6 — — | — | — | - | - | — | — | 1. 25 | — | 1. 25 |
| —13. 50 — — | — | — | - | - | — | — | 0. 9375 | — | 0. 9375 |
| —24 Impost 1693, *L.* 0. 16. 4. 7/8 the C. wt. | | | | | | | | | |
| —64 Impost 1693, 2 *s.* the Pound. | | | | | | | | | |
| Ea The New and Additional Duties on Soap, Paper, Linens, *&c.* | | | | | | | | | |
| | | | | | | | | Coinage. | |
| Eb 73 — — | 0. 95 | 0. 95 | - | - | 1. 0 | — | 0. 9375 | 0. 6666 | 5. 4541 |
| | | | | | | | | Med. Duty. | |
| Ec 73 — — — | 0. 95 | 0. 95 | - | - | 1. 0 | — | 0. 9375 | 0. 19 | 4. 9775 |
| Ed 73 { as the last + PC = 0. 25 } | = | — | - | - | — | — | — | — | 5. 2275 |

| References. | Old Subsidy | New Subsidy. | 1/3 | 2/3 | Sub. 1747. | Impost 1690. | Impost 1693. | Sundries. French Duty. | Total expressing the Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| F 6 —— —— —— —— | 0.95 | 0.95 - - - | - | - | 1.0 | — | 26.25 — | 5.00 - - | 35.1 |
| — 12 —— —— —— —— | 0.95 | 0.95 - - | - | - | 1.0 | — | 11.71875 | 5.00 - | 20.56875 |
| —21 Lutestrings, Catlings, Minikins —— | 0.95 | 0.95 - - - | - | - | 1.0 | — | 10.546875 | 5.00 — | 19.396875 |
| | | | | | | | 1.0546875 | 5.00 - | 9.9046875 |
| Beans and Barley not ex. 28 s. / Rye not exceeding 36 s. — | 1.00 | 0.079166 - | - | - | 1.0 | — | 0.39062 - | 0.4166 - | 2.96561 - |
| Beans and Rye not ex. 40 s. / Barley not exceeding 32 s. - | 1.00 | 0.01484375 | - | - | 1.0 | — | 0.073243 | 0.078125 | 2.181055 |
| Wheat not exceeding 44 s. - / Buckwheat not exceeding 32 s. | 1.00 | 0.11875 - | - | - | 1.0 | — | 0.58594 - | 0.625 - | 3.44844 |
| —36 Wheat not ex. 53 s. 4 d. - | 1.00 | 0.0197916 | - | - | 1.0 | — | 0.097656 | 0.104166 | 2.241405 |
| Wheat not ex. 80 s. — | 1.00 | 0.039583 - | - | - | 1.0 | — | 0.195312 | 0.208333 | 2.48281 |
| Peafe not ex. 40 s. — | 1.00 | 0.011875 - | - | - | 1.0 | — | 0.058594 | 0.0625 - | 2.144844 |
| Oats not ex. 16 s. —— | 1.00 | 0.035625— | - | - | 1.0 | — | 0.175782 | 0.1875 - | 2.434532 |
| All sorts of Corn, at all other Prices, and all other | 0.95 | 0.95 — | - | - | 1.0 | — | 4.6875 - | 5.000 | 13.5375 |

| References. | Old Subsidy. | New Subsidy. | 1/3 | 2/3 | Sub. 1747. | Impost, 1690. | Impost, 1693. | Sundries. Fr. Duty. | Total, expressing the Net Duty for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| F 60 — — — — | 0. 95 - | 0. 95 - | - | - | 1. 0 | —— | 4. 6875 | 5. 00 - | 13. 5375 |
| Fa 36 —— —— | 0. 95 - | —— | - | - | 1. 0 | —— | 4. 6875 | 5. 00 - | 11. 6375 |
| Fb 36 — — —— | —— | —— | - | - | —— | —— | 4. 6875 | 5. 00 - | 9. 6875 |
| Fc 36 includes M D = 0. 19 — | | | | | | | | | 13. 7275 |
| Fd 36 inc. M D + P C = 0. 44 - | 0. 95 - | 0. 95 - | - | - | 1. 0 | —— | 4. 6875 | 5. 00 | 13. 9775 |
| Fe 36 inc. P C = 0. 25 — | | | | | | | | | 13. 7875 |
| Ff 5 — — — — — | 0. 95 - | 0. 95 - | - | - | 1. 0 | 13. 125 | —— | 5. 00 - | 21. 975 |
| Not of the Growth. *French* Barley —— | 1. 00 - | 0. 19 - | - | - | 1. 0 | —— | 0. 9375 | 1. 00 - | 4. 7175 |
| Not of the Growth. Other Drugs rated in first Column — | 0. 95 - | 0. 3166 | - | - | 1. 0 | —— | 1. 5625 | 1. 6666 | 6. 4791 |
| Fg 36 Of the Growth. *French* Barley —— | 1. 00 - | 0. 0633 | - | - | 1. 0 | —— | 0. 3125 | 0. 3333 | 2. 9058 |
| Fg 36 Of the Growth. Other Drugs rated in first Column — | 0. 3166 | 0. 1055 | - | - | 0.333 | —— | 0. 5208 | 0. 5555 | 2. 1596 |
| Drugs rated in second Column — | 0. 95 - | 0. 95 - | - | - | 1. 0 | —— | 4. 6875 | 5. 00 - | 14. 3375 |

*Note,*

| References. | Old Subsidy. | New Subsidy. | 1/3 | 2/3 | Sub. 1747. | Impost 1690. | Impost 1693. | Sundries, Fr. Duty. | Total expressing the Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| *Note*, New Duty on Drugs is included in each of the Totals of the five Divisions of the last Reference, *viz.* | | | | | | | | | |
| In the Total of the 1st, —— 0. 4 | | | | | | | | | |
| 2d, —— 0. 666 | | | | | | | | | |
| 3d, —— 0. 133 | | | | | | | | | |
| 4th, —— 0. 222 | | | | | | | | | |
| 5th, —— 0. 8 | | | | | | | | | |
| Fh 36 (inc. A D = 0. 4275) —— | 0. 95 - | 0. 95 - | - | 0 | 1. 0 | —— | 4. 6875 | 5. 00 | 13, 33166 |
| Fi 36 —— —— —— | 0. 95 - | 0. 95 - | - | 0 | 1. 0 | —— | 4. 6875 | 5. 00 | 15. 33166 |
| *N. B.* A D = 0. 4275, and New Duty Sailcloth = 2. are included in the Total. | | | | | | | | | |
| Fk 36 (M D = 0. 19) —— | 0. 95 - | 0. 95 - | - | - | 1. 0 | —— | 4. 6875 | 5. 00 | 21. 7275 |
| Fl 36 —— —— | | | | | | | | | 21. 5375 |
| Fm 36 (M D + P C = 0. 44) —— | | | | | | | | | 21. 9775 |
| Fn 36 (P C = 0. 25) —— —— | | | | | | | | | 21. 7875 |

| References. | Old Subsidy. | New Subsidy. | 1/3 | 2/3 | Subsidy 1747. | Impost 1690. | Impost 1693. | Sundries, Fr. Duty. | Total, expressing the Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| *N. B.* New and Additional Duties on Pictures = 8. 0 are included in the Totals of four last References. | | | | | | | | | |
| Fo 36 Plate { - - - Gilt / Parcel Gilt / - - Ungilt } | 0. 95 - | 0. 95 - | - | - | 1. 0 | ——— | 4. 6875 | 5. 000 | { 15. 5375 / 15. 6486 / 16. 0375 |
| *N. B.* New Duty on wrought Plate included in last Reference. | | | | | | | | | |
| Fp 36 —— —— | ——— | 0. 95 - | - | - | ——— | ——— | 4. 6875 | 5. 00 | 11. 5875 |
| Fs —— —— | 0. 95 - | 0. 95 - | - | - | 1. 0 | ——— | ——— | 5. 00 | 8. 85 |
| Ft 36 (A D = 0. 4275)—— | 0. 95 - | 0. 95 - | - | - | 1. 0 | ——— | 4. 6875 | 5. 00 | 13. 965 |
| Fu 36 = F 36 + New and Additional Duties on Leather. | | | | | | | | | |
| Fw (Coinage = 0. 15873) — | 0. 95 - | 0. 95 - | - | - | 1. 0 | ——— | ——— | 5. 00 | 9. 00873 |
| Fx —— —— —— | 0. 874 | 0. 874 | - | 0 | 0. 874 | ——— | ——— | 4. 6 | 7. 5133 |

G.

| References. | Old Sub. | New Sub. | 1/3 | 2/3 | Sub. 1747. | Impost 1690. | Impost 1693. | Sundries, French Duty. | Total, expressing the Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| G. 13. 12 —— —— | 0. 95 | 0. 95 | - | - | 1. 0 | 2. 8125 - | 11. 71875 | —— | 18. 38125 |
| 30. 20 —— | 0. 95 | 0. 95 | - | - | 1. 0 | 3. 75 — | 0. 9375 | —— | 8. 5375 |
| 44. 64 = B 21 + E 64 — | | | | | | | | | |
| 53. 72 —— —— | 0. 95 | 0. 95 | - | - | 1. 0 | 2. 16346 | 0. 9375 | —— | 6. 95096 |
| | | | | | | | | N. Duty Candles. | |
| Ga. 6 —— —— | 0. 95 | 0. 95 | - | - | 1. 0 | 6. 6964 - | —— | 6. 666 - | 17. 213 |
| Gb 73 { Green Wax — / White and Yel. Wax. } | 0. 95 | 0. 95 | - | - | 1. 0 | —— | 0. 9375 | { 13. 333 - / 8. 888 - } Pet. Cust. | { 18. 1208 / 13. 6763 } |
| Gc 73 —— —— | 0. 95 | 0. 95 | - | - | 1. 0 | —— | 0. 9375 | 0. 25 - | 5. 0375 |
| Ha—Is New and Additional Duty on Coals imported. | | | | | | | | | |
| Hc—Is 15 *per Cent.* on the Price of Cotton Manufactures. | | | | | | | | | |
| I 73 —— —— | | 0. 95 | - | - | — | —— | 0. 9375 | —— | 2. 8375 |

Ic

| References. | Old Subsidy. | New Subsidy. | 1/3 | 2/3 | Subsidy 1747. | Impost 1690. | Impost 1693. | Sundries. | Total expressing the Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| Ic Inland Duty on Coffee. —— | | | | | | | | N.Dut. Drugs. | |
| K 10. Not of Growth — — | 0. 95 - | 0. 3166 | - | - | 1. 00 - | 6. 25 - | —— | 0. 666 | 9. 5 |
| K 10. Of Growth —— | 0. 3166 | 0. 1055 | - | - | 0. 333 | 6. 25 - | —— | 0. 222 | 7. 3333 |
| K 11. Other Hull'd Drugs. Not of Growth — | 1. 00 - | 0. 19 - | - | - | 1. 00 - | 0. 375 | —— | 0. 4 — | 3. 155 |
| K 11. Other Hull'd Drugs. Of Growth —— | 1. 00 - | 0. 0633 | - | - | 1. 00 - | 0. 125 | —— | 0. 1333 | 2. 385 |
| K 11. Barley. Not of Growth — | 0. 95 - | 0. 3166 | - | - | 1. 00 - | 0. 625 | —— | 0. 666 | 3. 875 |
| K 11. Barley. Of Growth —— | 0. 3166 | 0. 1055 | - | - | 0. 333 | 0. 2083 | —— | 0. 222 | 1. 29166 |
| K 30. Not of Growth —— | 0. 95 - | 0. 3166 | - | - | 1. 00 - | 1. 25 - | —— | 0. 666 | 4. 5 |
| K 30. Of Growth — — | 0. 3166 | 0. 1055 | - | - | 0. 333 | 0. 4166 | —— | 0. 222 | 1. 5 |
| Ka 11. 2. Not of Growth — | 0. 95 - | 0. 3166 | - | - | 1. 0 - | 0. 625 | 0. 625 | 0. 666 | 4. 5 |
| Ka 11. 2. Of Growth —— | 0. 3166 | 0. 1055 | - | - | 0. 333 | 0. 2083 | 0. 2083 | 0. 222 | 1. 5 |
| Ka 11. 26. Not of Growth —— | 0. 95 - | 0. 3166 | - | - | 1. 00 - | 0. 625 | 1. 25 - | 0. 666 | 5. 125 |
| Ka 11. 26. Of Growth — — | 0. 3166 | 0. 1055 | - | - | 0. 333 | 0. 2083 | 0. 4166 | 0. 222 | 1. 70833 |
| | | | | | | | | P. C. | |
| Kb 14. — — — — — | 0. 95 - | 0. 95 - | - | - | 1. 0 - | 0. 46875 | —— | 0. 25 - | 4. 568 |

| References. | Old Subsidy. | New Subsidy. | 1/3 | 2/3 | Sub. 1747. | Impost, 1690. | Impost, 1693. | Sundries. | Total, expressing the Net Duty for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | N. and A. Duty on Spice. | |
| Kc — — — — — — | 0. 95 - | 0. 95 - | - | - | 1. 0 | —— | —— | 2. 00 — | 10. 215 |
| *N. B.* Further New Duty on Spice = 4. 365 is included in Total —— | | | | | | | | N. Duty Drugs. | |
| L 36 First Col. Not of Growth —— | 0. 95 - | 0. 3166 | - | - | 1. 0 | —— | 1. 5625 | 0. 666 - | 4. 8125 |
| L 36 First Col. Of Growth — — | 0. 3166 | 0. 1055 | - | - | 0. 333 | —— | 0. 5208 | 0. 222 — | 1. 60413 |
| L 36 Second Col. or unrated —— | 0. 95 - | 0. 95 - | - | - | 1. 00 | —— | 4. 6875 | 0. 8 —— | 9. 3375 |
| L 73 — — — — — — | 0. 95 — | 0. 95 - | - | - | 1. 00 | —— | 0. 9375 | 0. 8 — P. C. | 5. 5875 |
| La — — — — — — | 1. 9 — | 0. 95 - | - | - | 1. 0 | —— | —— | 0. 5 — P. C. | 5. 3 |
| Lb 14 — — — — | 0. 95 - | 0. 95 — | - | 0 | 1. 0 | 0. 46875 | —— | 0. 25 — | 3. 9354 |

Lc

| References. | Old Subsidy. | N. Subsidy. | 1/3 | 2/3 | Subsidy 1747. | Impost 1690. | Impost 1693. | Sundries. | Total, expressing the Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Further New Duty on Spice. | |
| Lc 18 — — — — | 0. 95 - | 0. 95 - | - | - | 1. 0 | 1. 4 - | ——— | 9. 00 — | 14. 25 |
| Lc 19 — — — — | 0. 95 - | 0. 95 - | - | - | 1. 0 | 2. 8 — | ——— | 18. 00 - | 24. 65 |
| | | | | | | | | New Duty on Raisins. | |
| Lc 20 *Great* *Lipra* *Solis* *Smyrna* All other Raisins | 0. 95 - | 0. 95 - | - | - | 1. 0 | 0. 9375 | ——— | 3. 00 - | 7. 7875 |
| | | | | | | | | 8. 1818 | 12. 9693 |
| | | | | | | | | 2. 25 — | 7. 0375 |
| | | | | | | | | 4. 5 — | 9. 2875 |
| | | | | | | | | 9. 0 - | 13. 7875 |
| M —— —— —— | 0. 475 | ——— | - | - | ——— | ——— | ——— | ——— | 0. 475 |
| | | | | | | | | N. Duty on Hops. | |
| Ma 22 —— ——— | 0. 95 - | 0. 95 - | - | - | 1. 0 | 1. 25 - | ——— | 1. 8666 | 6· 96666 |

| References. | O. Subsidy. | N. Subsidy. | 1/3 | 2/3 | Subsidy 1747. | Impost 1690. | Impost 1693. | Sundries. Impost Tobacco. | Total, expressing the Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| Mb { Paid —— | —— | 0. 75 - | - | 0 | —— | —— | —— | 2. 25 - | 4. 0 |
| Mb { Secured —— | —— | 0. 85 - | - | 0 | —— | —— | —— | 2. 55 - | 4. 533. |
| *N. B.* AD = { 0. 75 Paid - / 0. 85 Secured, is included in last Reference. | | | | | | | | | |
| N 30. 50 = G 30. 20 + New and Additional Duties on Leather. | | | | | | | | | |
| N 30. 65 Is the same as N 30. 50. | | | | | | | | | |
| Nb 36 { Paid — — | —— | —— | - | - | —— | —— | 4. 3125 | 0. 805 | 5. 1175 |
| Nb 36 { Secured —— | —— | —— | - | - | —— | —— | 4. 6 — | 0. 92 - | 5. 52 |
| O 50. and O 65. are each = C 4. + the New and Additional Duties on Leather. | | | | | | | | | |
| Ob Is New Duty on Whalefins. | | | | | | | | | |

| References. | Old Subsidy. | New Subsidy. | 2/3 | 1/3 | Subsidy 1747. | Impost 1690. | Impost 1693. | Sundries. | Total, expressing the Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| P Is 15 *per Cent.* on Muslins. | | | | | | | | New Duty on Whalefins. | |
| Pa Is Excise on Salt. | | | | | | | | | |
| Pb { Rate *L.* 50. / Rate *L.* 25. } — | 0. 95 - | ——— | - | - | 1. 0 | ——— | ——— | { 10. 5 - / 21. 0 - | 12. 45 / 22. 95 |
| Q Is 15 *per Cent.* on Cotton Manufactures. | | | | | | | | New Duty Paper, *&c.* | |
| Qa ——— ——— | 0. 95 - | 0. 95 - | - | - | 1. 0 | ——— | ——— | 45. 0 — | 48. 35 |
| | | | | | | | | New Duty Whalefins | |
| Qb ——— ——— | 0. 95 - | 0. 26388 | - | - | 1. 0 | ——— | ——— | 2. 91666 | 5. 3944 |
| | | | | | | | | New Duty Sailcloth. | |
| R 29 (AD = 0. 4275) — | 0. 95 - | 0. 95 - | - | 0 | 1. 0 | 0. 703125 | ——— | 2. 3333 | 6. 677225 |
| Ra 44. 63 (AD = 0. 4275) | 0. 95 - | 0. 95 - | - | - | 1. 0 | 1. 875 — | 2. 8125 | ——— | 8. 965 |

Ra

| References. | Old Subsidy. | New Subsidy. | $\frac{2}{3}$ | $\frac{1}{3}$ | Sub. 1747. | Impost 1690. | Impost 1693. | Sundries. | Total expressing the Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| Ra 44. 64 { Rate *L.* 1. 13. 4 | 0. 95 - | 0. 95 - | - | - | 1. 0 | 1. 875 | 1. 125 | ——— | 7. 2775 |
| Rate *L.* 2. 0. 0 | 0. 95 - | 0. 95 - | - | - | 1. 0 | 1. 875 | 0. 9375 | ——— | 7. 09 |
| *N.B.* AD = 0. 4275 is included in the two Totals of last Reference. | | | | | | | | | |
| R b Is Additional Duty on Hides, Gilt Wire, *&c.* | | | | | | | | New Duty Sailcloth. | |
| S 73 (AD = 0. 4275) — | 0. 95 - | 0. 95 - | - | 0 | 1. 0 | ——— | 0. 9375 | 2. 00 — | 6. 58166 |
| Sa 65 + Ja = C 4 + + New and Additional Duties on Leather. | | | | | | | | | |
| Sb 53. 72 Is 14 *s.* 0 $\frac{3}{4}$ the C. wt. for Impost 1690, and 6 *s.* 1 *d.* $\frac{1}{8}$ the C. wt. Impost 1693. | | | | | | | | | |

| References. | Old Subsidy | New Subsidy | 1/3 | 2/3 | Sub. 1747. | Impost 1690. | Impost 1693. | Sundries. | Total expressing the Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| T —— —— Rate *L.* 3. | —— | 0. 95 | - | - | — | —— | —— | —— | 1. 9 |
| | | | | | | | | Duties on Starch. | |
| Ta 45 —— —— | 0. 95 | 0. 95 | - | - | 1. 0 | 3. 75 — | —— | 7. 4666 - | 15. 066 |
| V Is New Duty on Sailcloth. | | | | | | | | Impost on Tobacco. | |
| Va — { Paid — — | —— | —— | - | - | — | —— | —— | 0. 805 — | 0. 805 |
| Va — { Secured —— | —— | —— | - | - | — | —— | —— | 0. 92 — | 0. 92 |
| W —— 34 —— | | | | | | 2.8125 | —— | —— | 6. 6625 |
| 35 — — | | | | | | 1.04166 | —— | —— | 4. 8916 |
| 36 —— | | | | | | 2.34375 | —— | —— | 6. 19375 |
| 37 —— | 0. 95 | 0. 95 | - | - | 1. 0 | 2.109375 | —— | —— | 5. 959375 |
| 38 — — | | | | | | 1.875 - | —— | —— | 5. 725 |
| 39 —— | | | | | | 0.9375 | —— | —— | 4. 7875 |
| 49 —— | | | | | | 1.875 - | —— | —— | 5. 725 |

*N. B.*

| References. | Old Sub. | New Sub. | 1/3 | 2/3 | Sub. 1747. | Impoſt 1690. | Impoſt 1693. | Sundries, | Total, expreſſing the Net Duties for any Quantity. |
|---|---|---|---|---|---|---|---|---|---|
| *N. B.* The New and Additional Duties on Paper, *&c.* are to be added to each of the laſt 7 Totals, not being included | | | | | | | | New and Additional Duties on Pictures. | |
| X 73 (M D = 0. 19) —— | 0. 95 | 0. 95 | - | - | 1. 0 | —— | 0. 9375 | - 8. 00 —— | 12. 9775 |
| Xa 73 —— —— | 0. 95 | 0. 95 | - | - | 1. 0 | —— | 0. 9375 | - 8. 00 — | 12. 7875 |
| Y 73 = X 73 + PC = 0.25) | | | | | | | | | |
| Ya 73 (PC = 0.25) — — | 0. 95 | 0. 95 | - | - | 1. 0 | —— | 0. 9375 | - 8. 00 —— | 13. 0375 |
| | | | | | | | | N.D. Wrought Plate. | |
| Z 30. 57 { Plate Gilt — / D ° Parcel Gilt / D ° Ungilt - } | 0. 95 | 0. 95 | - | - | 1. 0 | 3. 75 — | 0. 9375 | - { 2. 00 — / 2. 111 —— / 2. 5 —— } | 10. 5375 / 10. 6486 / 11. 0375 |
| Za 57 — { Plate Gilt — / D ° Parcel Gilt / D ° Ungilt - } | 0. 95 | 0. 95 | - | - | 1. 0 | —— | 0. 9375 | — { 2. 00 —— / 2. 111 — / 2. 5 —— } | 6. 7875 / 6. 8986 / 7. 2875 |

When

When any of the Articles of Goods in the *Book of Rates* to which the foregoing References belong, are in the following Circumſtances, *viz.*

| | |
|---|---|
| Chargeable with the Old Subſidy, and imported by Strangers, - - | Then 0.25 for Petty Cuſtom, is to be added to the total net Duties. |
| Diſtinguiſhed by being ſaid to be imported in Ships foreign built, or not belonging to *Britiſh*, - - - - - | |
| *Muſcovy* or *Ruſſia* Goods imported in Ships foreign built, or not belonging to *Britiſh*, - - - - - | |
| *Turkey* Goods imported in Ships not *Britiſh* built, - - - | |

| | |
|---|---|
| Goods of *India* or *China*, not diſtinguiſhed as ſuch, if the Species be not charged with Impoſt 1690 at a higher Rate, | Add 4.0 for Impoſt 1690 to the Total, and deduct what the Species may be charged with at a lower Rate. |

| | |
|---|---|
| Imported from the Mediterranean in unqualified Ships, | Add $\frac{1}{5}$ of Old Subſidy to total for Medit. Dut. |

If Goods of the Product of *France* be not diſtinguiſh'd in *Crouch* as ſuch, and not charged higher, or not exempted from the following Duties, add to the Total 4.6875 for Impoſt 1693, and 5.00 for *French* Duty, and deduct what you find charged for Impoſt 1690, if lower. If Goods of the Product of any other *French* Dominions be in the ſame Circumſtances, add to the Total 4.6875 for Impoſt 1693, deducting what may be charged for Impoſt 1690, as before.

# CHAP. III.

## *Of the Uſes of the* TABLE *in the laſt* CHAPTER.

HAving given a general Computation of the Duties, ſignified by every Reference in the *Book of Rates*, it remains to make particular Applications, and to ſhew by what Means the Numbers in the Columns are convertible into Pounds, Shillings, Pence and Twentieths.

Theſe Numbers ſhew you how many Times, and what Parts of Five *per Cent.* of the Rate, the net Duties proper to each reſpective Branch conſiſt of: ſo that when the total net Duties for any Quantity of Goods whatever are required, you look for the Species of Goods in *Crouch*, and noting the Reference proper to the Article, you ſeek for it in the foregoing Table; and there you find not only the ſeveral Branches that Article is liable to, but alſo the Duties ready calculated to your Hands: For you need but take 5 *per Cent* of the Rate for the given Quantity, and multiply it by the Decimal Numbers found in each Column, and the Products will be the Duties payable for that Quantity, according to the reſpective Titles of the Columns, or Names of the Branches to which the Numbers belong.

For

For the Sake of thoſe who are not very well acquainted with Decimal Arithmetick, it may not be improper to premiſe, that if you multiply by 5 *per Cent.* of the Rate in Pounds and Decimal Parts of Pounds, the Product will be alſo in Pounds and Decimal Parts of Pounds. If the 5 *per Cent.* be Shillings and Decimal Parts of Shillings, or Pence and Decimal Parts of Pence, the Products will be Shillings and Parts, or Pence and Parts reſpectively.

The ſhorteſt Method of reducing Decimal Parts of a Pound to Shillings, Pence and Farthings, when you want not to come nigher than Half a Farthing, is this; for every Tenth Part, reckon Two Shillings: if the next Two Figures exceed 50, reckon One Shilling more; and the Exceſs above 50 account ſo many Farthings, abating one Farthing if the Exceſs be between 13 and 38, and Two Farthings if the Exceſs be between 38 and 50: But if the ſaid next Two Figures be leſs than 50, account them Farthings, abating as before, and make no Addition to the Shillings.

If you multiply by the 5 *per Cent.* in Shillings and Parts of Shillings, the Decimal Parts of Shillings are to be reduced to Pence by multiplying them by 12, cutting off as many Places of Decimals in the Product as there are in the Multiplicand: and in multiplying any Decimal Numbers, it is always to be obſerved, that the Number of Decimal Places in the Product, muſt be equal to the Number of Decimal Places both in the Multiplicand and Multiplier. Theſe Things being premiſed, we will now proceed to illuſtrate the whole by Examples.

EX-

## EXAMPLE I.

*NORWAY* Deals are rated *L.* 5 the 120, What are the total net Duties of C. 4 0. 0. in a *Britiſh* Ship, and of what Branches do theſe total Duties conſiſt? The Reference being B 49.

In the firſt Place 5 *per* Cent. of the Rate for 4 Hundred is *L.* 1. 0. 0 being = to 4 × 5*s.*—— In the Table, in a Line with B 49, I find the following Branches.

| | | | | |
|---|---|---|---|---|
| Old Sub. | = 0.95 | which × by 1 or *L.* 1 which is 5 *p. Cent.* of the Rate gives ſtill the ſame N°. *viz.* | 0.95 | =0.19.0 |
| New Sub. | = 0.95 | | 0.95 | =0.19.0 |
| ⅓ and ⅔ | = 0.95 | | 0.95 | =0.19.0 |
| Impoſt 1690 | = 1.875 | | 1.875 | =1.17.6 |
| Subſidy 1747 | = 1.00 | | 1.00 | =1. 0.0 |
| | 5.725 | == | | *L.* 5.14.6 |

If you want only the Total Duties, without the particular Branches,----

Multiply the Total which you find in the Line with the Reference = 5.725

By 5 *per Cent.* of the Rate = 1.

Product uct is the net total Duty at once = *L.* 5.14.6 or 5.725

And in like Manner you may proceed to calculate the net Duties of every Article of Goods in the *Book of Rates*, which hath the ſame Reference, let the Quantities or Rates be ever ſo various.

## EXAMPLE II.

TAR rated *L.* 2. 10. 0 the Laſt. Reference C 67.-- Qu. the Duties of two Laſts in a *Britiſh* Ship; then 5 *per Cent.* of the Rate for two Laſts is Five Shillings.

In

In the Line with C 67 in the Table you find,

| | | | | L. s. d. |
|---|---|---|---|---|
| Old Sub. | = 0.95 | | 4.75 | = 0.4.9 |
| New Sub. | = 0.95 | | 4.75 | = 0.4.9 |
| $\frac{1}{3}$ and $\frac{2}{3}$ | = 0.95 | × by 5 are | 4.75 | = 0.4.9 |
| Sub. 1747 | = 1.00 | | 5.00 | = 0.5.0 |
| Impost 1693 | = 0.46875 | | 2.34375 | = 0.2.4.$\frac{5}{40}$ |
| | | | Total Duties | L. 1.1.7.$\frac{5}{40}$ |

If you want only the net Total,

Multiply the Decimal in the Total Column 4.31875

By *5 per Cent.* of the Rate = 5.

The Product is 21*s.* 7$\frac{5}{40}$ or *L.* 1. 1. 7$\frac{5}{40}$ as before = 21.59375

## EXAMPLE III.

*Holland*'s Sailcloth, Rate *L.* 5 the 120 Ells. Reference S 73. Qu. the Duties of 120 Ells in a *Britiſh* Ship. The *5 per Cent.* of the Rate is Five Shillings.

The Branches proper to S 73

| | | | | | |
|---|---|---|---|---|---|
| Old Sub. | = 0.95 | | 4.75 | = | 0. 4.9 |
| New Sub. | = 0.95 | | 4.75 | = | 0. 4.9 |
| $\frac{1}{3}$ Sub. | = 0.3166 | | 1.5833 | = | 0. 1.7 |
| Sub. 1747 | = 1.0 | by 5*s.* | 5.00 | = | 0. 5.0 |
| Add. Duty | = 0.4275 | × | 2.1375 | = | 0. 2.1$\frac{13}{20}$ |
| Impost 1693 | = 0.9375 | | 4.6875 | = | 0. 4.8$\frac{5}{20}$ |
| N. D. on Sailcloth | = 2.00 | | 10.0000 | = | 0.10.0 |
| | | | Net Total | *L.* | 1.12.10$\frac{18}{20}$ |

For the Total Duties at once,

Multiply the Total in the Column 6.58166, *&c.*

By *5 per Cent.* of the Rate — — 5

The Product is 32*s.* 10*d.*$\frac{18}{20}$ or *L.* 1.12.10$\frac{18}{20}$ as before 32.90833

EX-

## EXAMPLE IV.

BAccæ Alkakengi, rated *L.* 0. 1. 0 the Pound. Reference L 73. Qu. the Duties of 1 lb.

Here 5 *per Cent.* of the Rate is $\frac{12}{20}$ or 0. 6 of a Penny, and the Reference gives us the following Branches.

| | | | | *L.s.d.* |
|---|---|---|---|---|
| Old Sub. | = 0. 95 | × by 0.6 are = | 0. 57 | = 0.0.0$\frac{11}{20}$.$\frac{8}{20}$ |
| New Sub. | = 0. 95 | | 0. 57 | = 0.0.0$\frac{11}{20}$.$\frac{8}{20}$ |
| $\frac{1}{3}$ and $\frac{2}{3}$ Sub. | = 0. 95 | | 0. 57 | = 0.0.0$\frac{11}{20}$.$\frac{8}{20}$ |
| Sub. 1747 | = 1. 00 | | 0. 60 | = 0.0.0$\frac{12}{20}$. |
| Impoſt 1693 | = 0. 9375 | | 0. 5625 | = 0.0.0$\frac{11}{20}$.$\frac{5}{20}$ |
| New Duty on Drugs. | = 0. 8 | | 0. 48 | = 0.0.0$\frac{9}{20}$.$\frac{12}{20}$ |

Net Duties = *L.* 0.0.3$\frac{7}{20}$.$\frac{1}{20}$

If you would have the net Total at once, multiply the Decimals you find in the Total Column - - 5. 5875

By 5 *per Cent.* of the Rate = 0. 6

Product = 3 *d.*$\frac{7}{20}$ and $\frac{1}{20}$ of $\frac{1}{20}$ as before - 3. 35250

## EXAMPLE V.

HUll'd Barley, not *French*, and not of the Growth, rated at *L.* 5 the C. Wt. Reference K 11. Qu. the Duties of 3 C. Wt.

Five *per Cent.* of the Rate is 15 *s.* and the Branches by the Table are as below.

| | | | *L. s. d.* |
|---|---|---|---|
| Old Subſidy | = 1. 00 | 15. 00 | = 0. 15. 0 |
| New Subſidy | = 0. 19 | 2. 85 | = 0. 2. 10$\frac{4}{20}$ |
| $\frac{1}{3}$ and $\frac{2}{3}$ | = 0. 19 | 2. 85 | = 0. 2. 10$\frac{4}{20}$ |
| Subſidy 1747 | = 1. 00 | 15. 00 | = 0. 15. 0 |
| Impoſt 1690 | = 0. 375 | 5. 625 | = 0. 5. 7$\frac{10}{20}$ |
| New Duty on Drugs | = 0. 4 | 6. 00 | = 0. 6. 0 |

(× by 15 *s.* =)

Total net Duties *L.* 2. 7. 3$\frac{18}{20}$

De-

Decimals in Total Column are - - - 3.155
Multiplied by - - 15

15775
3155

Product is 47 *s.* 3 *d.* $\frac{8}{20}$ as before --- 47.325

## EXAMPLE VI.

CInnamon rated *L.* 0 6. 8 the Pound. Reference Kc. Qu. the Duties of 1 lb.

| Kc is | | | × by 4 *d.* = | | | *L.s.d.* |
|---|---|---|---|---|---|---|
| | Old Sub. | = 0.95 | | 3.8 | = | 0.0.$3\frac{16}{20}$ |
| | New Sub. | = 0.95 | | 3.8 | = | 0.0.$3\frac{16}{20}$ |
| | $\frac{1}{3}$ and $\frac{2}{3}$ | = 0.95 | | 3.8 | = | 0.0.$3\frac{16}{20}$ |
| | Sub. 1747 | = 1.00 | | 4.0 | = | 0.0.4 |
| | New Duty on Spice | 1.00 | | 4.0 | = | 0.0.4 |
| | Add. Duty on Spice | 1.00 | | 4.0 | = | 0.0.4 |
| | Further N. D. on Spice | 4.365 | | 17.46 | = | 0.1.$5\frac{9}{20}.\frac{1}{5}$ |
| | | | | Total Net Duties *L.* | | 0.3.$4\frac{17}{20}.\frac{1}{5}$ |

Decimal Total in the laſt Column of Kc is - 10.215
Multiplied by 5 *per Cent.* of the Rate 4.

Gives the Net Total at once = 40 *d.* $\frac{171}{205}$ } 40.860
or *L.* 0. 3. $4\frac{17}{20}.\frac{1}{5}$

EX-

# EXAMPLE VII.

| Goods. C. q. odd | | Rates by the Piece, the Fathom, the Load, or the 120. | | | Old Subsidy, or 5 *per Cent.* of the Rate for the Quantities. | | |
|---|---|---|---|---|---|---|---|
| 22.1.3 | Deals, | *L.* 5 | 0 | 0 | *L.* 5 | 11 | $4\frac{10}{20}$ |
| 1.2.18 | Battens | 1 | 5 | 0 | 0 | 2 | $0\frac{15}{20}$ |
| 100 | Feet Fir Timber, | 0 | 12 | 6 | 0 | 1 | 3 |
| 40 | Oak Barcoons, Value *L.* 1.10.0 | | | | 0 | 1 | 6 |
| 2.3.9 | Small Balks, | 2 | 0 | 0 | 0 | 5 | $7\frac{16}{20}$ |
| 1.0.17 | Middle Balks, | 5 | 0 | 0 | 0 | 5 | $8\frac{10}{20}$ |
| 2 | Fathoms Lathwood, | 2 | 0 | 0 | 0 | 4 | 0 |
| 1 | Fathom Firewood, | 0 | 8 | 0 | 0 | 0 | $4\frac{16}{20}$ |
| 3 | Small Masts, | 0 | 3 | 4 | 0 | 0 | 6 |
| 0.2.0 | Small Spars, | 1 | 0 | 0 | 0 | 0 | 6 |
| 0.0.09 | Cant Spars, | 1 | 13 | 4 | 0 | 0 | $1\frac{10}{20}$ |
| 6 | Capravens, | 3 | 13 | 4 | 0 | 0 | $2\frac{4}{20}$ |
| 3.1.29 | Oak Knees for Wherries | 0 | 10 | 0 | 0 | 1 | $8\frac{19}{20}$ |
| | | | | | Gross Subsidy *L.* | 6 | 15 0 |

These Goods are supposed to be imported in a foreign Ship, the Reference for all is B 49. What are the several Branches of Duty.

| B 49. | | | | |
|---|---|---|---|---|
| Old Sub. = 0.95 | × by *L.* 6.15.0 or $6\frac{3}{4}$ = | *L.* | 6 | 8 3 |
| New Sub. = 0.95 | | | 6 | 8 3 |
| $\frac{1}{3}$ and $\frac{2}{3}$ = 0.95 | | | 6 | 8 3 |
| Sub. 1747 = 1.00 | | | 6 | 15 0 |
| Imp. 1690 = 1.875 | | | 12 | 13 $1\frac{1}{2}$ |
| Petty C. = 0.25 | | | 1 | 13 9 |
| Total, 5.975 | | Net Duties, *L.* | 40 | 6 $7\frac{1}{2}$ |

Or at once without distinguishing the Branches, 5.975 × $6\frac{3}{4}$ = 40 6 $7\frac{1}{2}$

To

To facilitate the Computation of the *5 per Cent.* it may not be amiſs to note here, that when Goods are rated by the 120, the Value of One is juſt ſo many Twentieths and Parts of Twentieths, as there are Shillings and Parts of Shillings in the *5 per Cent.* of 120. Thus ſmall Balks are rated 2 *l.*; the *5 per Cent.* is 2 *s.* and the Value of one $\frac{4}{20}$. Many like Abbreviations in Computation may be made; but Practice, and the due Conſideration of this Inſtance, will lead the Learner to them.

## EXAMPLE VIII.

LOckrams, rated *5 l.* the Piece: Reference Fh 36. Query, the Duty of one Piece by *Britiſh.*

| Fh 36 | | | |
|---|---|---|---|
| Old Sub. | 0.95 | | *L.* 0 4 9 |
| New Sub. | 0.95 | | 0 4 9 |
| $\frac{1}{3}$ Sub. | 0.31666 | | 0 1 7 |
| Sub. 1747, | 1.00 | | 0 5 0 |
| Imp. 1693, | 4.6875 | × 5 *s.* = | 1 3 $5\frac{5}{20}$ |
| *French* Duty, | 5.00 | | 1 5 0 |
| Ad. Duty, | 0.4275 | | 0 2 $1\frac{13}{20}$ |
| Total | 13.33166 | | *L.* 3 6 $7\frac{18}{20}$ |

Or without diſtinguiſhing the Branches, 13.33166 × 5 = *L.* 3 6 $7\frac{18}{20}$

## EXAMPLE IX.

THE Duty of one Ell of *Holland*'s Oil-cloth, Rate 1 *s.* Reference Cc 73.

| Cc 73. | | | *L.* | *s.* | *d.* |
|---|---|---|---|---|---|
| Old Sub. | 0.95 | | 0 | 0 | $0\frac{11}{20}\ \frac{8}{20}$ |
| New Sub. | 0.95 | | 0 | 0 | $0\frac{11}{20}\ \frac{8}{20}$ |
| $\frac{1}{3}$ Sub. | 0.3166 | | 0 | 0 | $0\frac{3}{20}\ \frac{16}{20}$ |
| Sub. 1747, | 1.00 | × $\frac{12}{20}$ or $\frac{6}{10}$ the | 0 | 0 | $0\frac{12}{20}$ |
| Imp. 1693, | 0.9375 | *5 per Cent.* is = | 0 | 0 | $0\frac{11}{20}\ \frac{5}{20}$ |
| Ad. Duty, | 0.4275 | | 0 | 0 | $0\frac{5}{20}\ \frac{13}{100}$ |
| *L.* | 4.58166 | Net Duty | *L.* 0 | 0 | $2\frac{14}{20}\ \frac{49}{50}$ |

Without distinguishing Branches,
4.58166, *&c.* × 0.6 = $2d.\frac{14}{20}$ and $\frac{49}{50}$ of $\frac{1}{20}$

## EXAMPLE X.

THE Duty of one Roll of Ozenbriggs, Rate *L.* 60. Reference Cb 29.

| Cb 29. | | | | | | |
|---|---|---|---|---|---|---|
| Old Sub. | 0.95 | | 2 | 17 | 0 | |
| New Sub. | 0.95 | | 2 | 17 | 0 | |
| $\frac{1}{2}$ — — | 0.3166666 *&c.* | | 0 | 19 | 0 | |
| Sub. 1747, | 1.00 | × *L.* 3 = | 3 | 0 | 0 | |
| Imp. 1690, | 0.703125 | | 2 | 2 | $2\frac{5}{20}$ | |
| Ad. Duty, | 0.4275 | | 1 | 5 | $7\frac{16}{20}$ | |
| | 4.3472916 *&c.* | | *L.* 13 | 0 | $10\frac{1}{20}$ | |

EX

## EXAMPLE XI.

THE Duties of 1 lb. of Oil of Amber, of the Growth, rated at *L.* 1. 10. 0. Reference Ka 11. 2.

| | | | | |
|---|---|---|---|---|
| Old Sub. | 0.31666,&c. | | 0 0 $5\frac{14}{20}$ |
| New Sub. | 0.10555,&c. | | 0 0 $1\frac{18}{20}$ |
| $\frac{1}{3}$ and $\frac{2}{3}$ | 0.10555,&c. | | 0 0 $1\frac{18}{20}$ |
| Sub. 1747 | 0.33333,&c. | | 0 0 6 |
| Imp. 1690 | 0.20833,&c. | × 1*s.* 6*d.* = | 0 0 $3\frac{15}{20}$ |
| Imp. 1693. | 0.20833,&c. | | 0 0 $3\frac{15}{20}$ |
| New Duty on Drugs | 0.22222,&c. | | 0 0 4 |
| Total | 1.5 | Net Duty *L.* | 0 2 3 |

Without diſtinguiſhing Branches you ſee the net Duty is = 1 *s.* 6 *d.* × 1.5 = *L.* 0. 2. 3, or $1\frac{1}{2}$ Times the 5 *per Cent.*

## EXAMPLE XII.

THE Duties of 1 C. wt. of Raiſins *Solis* in *Britiſh* Ships, Rate *L.* 2. Reference Lc 20.

| | | | | |
|---|---|---|---|---|
| Old Subſidy, | 0.95 | | 0 1 $10\frac{16}{20}$ |
| New Subſidy, | 0.95 | | 0 1 $10\frac{16}{20}$ |
| $\frac{1}{3}$ and $\frac{2}{3}$ | 0.95 | | 0 1 $10\frac{16}{20}$ |
| Subſidy 1747, | 1.00 | × 2 *s.* = | 0 2 0 |
| Impoſt 1690, | 0.9375 | | 0 1 $10\frac{10}{20}$ |
| New Duty on Raiſins, | 2.25 | | 0 4 6 |
| Total | 7.0375 | Net Duty *L.* | 0 14 $0\frac{18}{20}$ |
| Or at once, | 7.0375 × 2 *s.* = | | 0 14 $0\frac{18}{20}$ |

EX-

## EXAMPLE XIII.

THE Duties of a foreign made Sail containing 28 Ells, Value *L.* 2. Reference 2d Cc 73.

| | | | | | | |
|---|---|---|---|---|---|---|
| Old Sub. | 0.95 | × 2*s.* = | 0 | 1 | 10 16/20 |
| New Sub. | 0.95 | | 0 | 1 | 10 16/20 |
| 1/3 and 2/3 | 0.95 | | 0 | 1 | 10 16/20 |
| Sub. 1747, | 1.00 | | 0 | 2 | 0 |
| Ad. Duty, | 0.4275 | | 0 | 0 | 10 5/20 4/20 |
| Imp. 1693, | 0.9375 | | 0 | 1 | 10 10/20 |
| Total | 5.215 | *L.* | 0 | 10 | 5 3/20 4/20 |
| | add N.D. on Sail-cloth, 1d. an Ell. | | 0 | 02 | 4 |
| | | Net Duty *L.* | 0 | 12 | 9 3/20 4/20 |

## EXAMPLE XIV.

THE Duties of 1lb. *Britiſh* Plantation Tobacco paid, Rate 1*s.* 8*d.* References Bb + Mb when paid down.

| | | | | | |
|---|---|---|---|---|---|
| Old Subſidy, | 0.75 | × 1*d.* = | 0 | 0 | 0 15/20 |
| New Subſidy, | 0.75 | | 0 | 0 | 0 15/20 |
| 1/3 Subſidy | 0.25 | | 0 | 0 | 0 5/20 |
| Subſidy 1747, | 0.75 | | 0 | 0 | 0 15/20 |
| Additional Duty, | 0.75 | | 0 | 0 | 0 15/20 |
| Impoſt, | 2.25 | | 0 | 0 | 2 5/20 |
| Total | 5.50 | *L.* | 0 | 0 | 5 10/20 |

The Sum of the Decimals ſhews the Duty 5*d.* 1/2 at once.

EX-

## EXAMPLE XV.

THE Duties of 1 C. wt. of Currants in *Venetian* Ships, Rate *L.* 6. Reference Lb 14.

| | | | | | |
|---|---|---|---|---|---|
| Old Subsidy, | 0.95 | | 0 | 5 | $8\frac{8}{20}$ |
| New Subsidy, | 0.95 | | 0 | 5 | $8\frac{8}{20}$ |
| $\frac{1}{3}$ Subsidy, | 0.31666 | | 0 | 1 | $10\frac{16}{20}$ |
| Subsidy 1747, | 1.00 | × 6 *s.* = | 0 | 6 | 0 |
| Impost 1690, | 0.46875 | | 0 | 2 | $9\frac{15}{20}$ |
| Petty Custom, | 0.25 | | 0 | 1 | 6 |
| Total | 3.93541 | Net Duty *L.* | 1 | 3 | $7\frac{7}{20}$ |

Or at once 3.93541 × 6 *s.* = 1 3 $7\frac{7}{20}$

## EXAMPLE XVI.

THE Duties of 1 C. wt. of *French* Prunes in a *British* Ship by *British* Rate *L.* 0. 15. 0. Reference F 36.

| | | | | | |
|---|---|---|---|---|---|
| Old Subsidy, | 0.95 | | 0 | 0 | $8\frac{11}{20}$ |
| New Subsidy, | 0.95 | | 0 | 0 | $8\frac{11}{20}$ |
| $\frac{1}{3}$ and $\frac{2}{3}$, | 0.95 | | 0 | 0 | $8\frac{11}{20}$ |
| Subsidy 1747 | 1.00 | × 9 *d.* = | 0 | 0 | 9 |
| Impost 1693 | 4.6875 | | 0 | 3 | $6\frac{3}{20}\frac{15}{20}$ |
| *French* Duty, | 5.0000 | | 0 | 3 | 9 |
| | 13.5375 | Net Duty *L.* | 0 | 10 | $1\frac{16}{20}\frac{15}{20}$ |

*Note.* By adding Subsidy 1747 to the net Duties in *Crouch*, you may prove the Truth of this Method of Calculation.

These

These Examples may ſuffice to illuſtrate the Method of computing the Duties for every Branch diſtinctly, which chiefly concerns Officers: Merchants will think it enough, that the Nature and Method of Computation by the different Branches is ſo explain'd, as to enable them to practiſe it occaſionally. That which will be eſteem'd the moſt neceſſary and uſeful for them, is an eaſy and expeditious Method of coming at the total net Duties at once, for any Quantity of any ſort of Goods imported; and therefore I ſhall now give three ſeveral Methods of deducing the total net Duties from the tabular Totals, when the *5 per Cent.* of the Rate happens not to be in even Shillings and Pence, as has hitherto been ſuppoſed; but includes Pounds, Shillings, Pence, and Twentieths.——Different Ways of calculating ſuit different Taſtes, and every one may chuſe that which pleaſes him beſt: In moſt Caſes, I believe, any of the three will be preferable to the common Method preſcribed by Writers on Decimals.

## RULE I.

DIvide the *5 per Cent.* of the Rate for the given Quantity of Goods into Decimal Parts, correſponding to the Decimal Places in the tabular Total; then multiply each Part by the Figure that fills the correſpondent Decimal Place, and alſo the *5 per Cent.* itſelf by the Integers; and the Sum of the Products will be the total net Duty.

EX-

## EXAMPLE.

I Would know the Duties of 53 C. 1 q. 21 lb. of rough Hemp in a *Britiſh* Ship. The Reference is C 43. The tabular Total 4.7875. The 5 *per Cent.* is *L.* 1. 15. $7\frac{10}{20}$. Then proceed thus,

| | *L. s. d.* | | *L. s. d.* |
|---|---|---|---|
| 5 *p. Cent.* of the Rate | 1.15.7,5 | 4 | 7.2. 6 |
| $\frac{1}{10}$ —— —— | 0. 3 6,75 | 7 | 1.4.11,25 |
| $\frac{1}{10}$ of $\frac{1}{10}$ —— — | 0. 0.4,275 | 8 | = 0.2.10,2 |
| $\frac{1}{10}$ of $\frac{1}{10}$ of $\frac{1}{10}$ —— | 0. 0.0,4275 | 7 | 0.0. 2,9925 |
| $\frac{1}{10}$ of $\frac{1}{10}$ of $\frac{1}{10}$ of $\frac{1}{10}$ - | 0. 0.0,04275 | 5 | 0.0. 0,21375 |
| | Net Duty *L.* | | 8.10.6,65625 |

But the laſt Product is ſo trifling, that, for Expedition's Sake, it might have been ſafely rejected.

## RULE II. EXAMPLE as before.

MUltiply the tabular Total by the Pounds, the Shillings, and the Pence and Parts in the 5 *per Cent.* ſeparately: The three Products, properly reduced and added together, will give the net Duties.

| | | | |
|---|---|---|---|
| 4.7875 | 4.7875 | 4.7875 | |
| 1 | 15 | 7.5 | |
| 4.7875 | 239375 | 239375 | |
| 20 | 47875 | 335125 | |
| 15.7500 | 71.8125 | 35.90625 | Pence and Parts |
| 12 | 12 | 3 11 9.75 | — Shillings |
| 9.00 | 9.7500 | 4 15 9 | —— Pounds |
| | | *L.* 8 10 6.65625 | |

RULE

## RULE III. EXAMPLE as before.

ADD together as many Wholes and Parts of the tabular Total as there are Pounds and like Parts of a Pound in the *5 per Cent.* The Sum will be the net Duties. Thus,

| | | | |
|---|---|---|---|
| *L.* 1 | 0 0 - | A whole or Integer - | 4. 7875 |
| 0 | 10 0 - | $\frac{1}{2}$ —— —— | 2. 39375 |
| 0 | 5 0 - | $\frac{1}{2}$ of $\frac{1}{2}$ —— | 1. 196875 |
| 0 | 0 6 - | $\frac{1}{10}$ of $\frac{1}{2}$ of $\frac{1}{2}$ —— | 0. 1196875 |
| 0 | 0 $1\frac{1}{2}$ - | $\frac{1}{4}$ of $\frac{1}{10}$ of $\frac{1}{2}$ of $\frac{1}{2}$ — | 0. 029921875 |
| *L.* 1 | 15 $7\frac{1}{2}$ | | *L.* 8. 527734375 |

By the ſhort Method of Reduction at the Beginning of this Chapter, } = *L.* 8. 10. $6\frac{1}{2}$ net D.

Sometimes one of the foregoing Rules is preferable for Eaſe and Expedition; ſometimes another. A judicious Arithmetician, upon ſeeing the Shillings, Pence, and Parts, in the *5 per Cent.* will always know which of them to make uſe of.

We will now proceed to apply the Numbers in the Table to the Solution of three Problems, eſteem'd the moſt difficult of any in the Cuſtoms.

## PROBLEM I.

*To find the reduced Value of unrated* Eaſt India *Goods.*

IN the ordinary Courſe of Computation you have the Rate or Value given to find the Duties: Here you have the Sum of the Rate or Va-

Value, and the Duties given, to find how much the Value and Duties amount to ſeparately: For what is called the net Value of *India* Goods comprehends both the Duties and that reduced Value, according to which the Duties are to be computed.

## RULE.

DEduct Subſidy 1747 from the tabular Total; take half the Remainder, and remove the Comma or Separatrix a Place further to the Left Hand. Then add an Unit and divide the net Value by the Number thus form'd, and the Quotient will be the reduced Value.

## EXAMPLE I.

WHAT is the reduced Value of a Parcel of Cowries, the net Value whereof is *L.* 87. 10. 0? Cowries are liable to the Branches denoted by C 3.

The Total whereof you find in the Table to be 5. 725, and deducting Subſidy 1747 you have 4. 725, half whereof is 2. 3625. By removing the Point you have 0.23625. The Addition of Unity gives 1. 23625 for a Diviſor. Therefore,

1. 23625) 87. 5000 (70. 778 = *L.* 70 15 6¾ = the reduced Value.

962500

971250

1058750

69750

T EX-

## EXAMPLE II.

THE net Value of a Parcel of Tea being *L.* 87. 10. 0, what is the reduced Value?

Tea is liable to the Branches of C4 at Importation. The Total whereof, excluding Subſidy 1747, is —— —— } 3. 7875

Half —— 1. 89375

Removing the Point, and adding Unity gives 1. 189375

Therefore 1.189375 ) 87.50000 ( 73.568 = 73 11 4½ the reduced Value.

4243750

6756250

8093750

9575000

60000

By comparing theſe two Examples with Page 344, 345 in *Crouch*, the Reader will ſee how much preferable this Method is to his. He is obliged to make a previous Computation of Duty, according to a feigned Value, and then go through a Proportion very tedious in the Operation, before he can attain the ſame End.

PRO-

## PROBLEM II.

WHEN the Duties on any Species of Goods are laid on in one entire Sum, to find the feign'd Rate, or the Rate according to which they muſt be computed, in order to be applied in due Proportion to the ſeveral Branches.

Two Articles in the *Book of Rates* have their Duties charged in this Manner, Pictures and bound Books; we ſhall exemplify the firſt Caſe of each Article as they ſtand in *Crouch*.

### RULE.

MUltiply the Duty by 20, and divide by the tabular Total. The Quotient is the feign'd Rate.

### EXAMPLE I.

WHAT is the feign'd Rate for *French* bound Books imported by *Britiſh* in Ships liable to 1 *per Cent.* the net Duty being 14 *s.* the Hundred Weight.

The Reference is F c 36. The tabular Total is 13. 7275. But the Subſidy 1747 not being laid on when *Crouch*'s laſt Edition was publiſhed, and having a-mind to ſee whether *Crouch* has computed his feign'd Rate right or no, we will de-

deduct it, and then our Diviſor will be 12.7275, and 14 *s.* × 20 = *L.* 14. Therefore,

12.7275 ) 14.0000 ( 1.1 nearly = *L.* 1. 2. 0

## EXAMPLE II.

THE Duty of a Picture 4 Feet Square is *L.* 3.—Quere, The feign'd Rate for a *French* one of thoſe Dimenſions imported by *Britiſh* in Ships liable to 1 *per Cent.*

The Reference is Fk 36, whoſe Total is (deducting Subſidy 1747) 20.7275. Therefore, by the Rule,

$$\frac{60}{20.7275} = 2.894 = L.\ 2.\ 17.\ 10\tfrac{1}{2}$$ the feigned Rate.

## PROBLEM III.

TO apply any Sum proportionably to the Duties of any Species of Goods.

## RULE.

AS the tabular Total is to the Number in each Column, ſo is the Sum to be applied to the proportionable Part for that Branch to which the Column belongs.

EX-

# EXAMPLE.

I Would apply *L.* 8 proportionably to the Duties on Deals. The Reference for Deals is B 49. The Total and Branches as below.

| | | | | |
|---|---|---|---|---|
| 5. 725 : | Old Sub. - - | 0. 95 | *L.* 8 :: | 1 6 6½ |
| | New Sub. - - | 0. 95 | :: | 1 6 6½ |
| | ⅓ and ⅔ —— | 0. 95 | :: | 1 6 6½ |
| | Sub. 1747 — | 1. 00 | :: | 1 7 11¼ |
| | Impoſt 1690 -- | 1. 875 | :: | 2 12 5¼ |
| | | | | 8 0 0 |

CHAP.

# CHAP. IV.

## *Of the* DUTIES *on* TONNAGE GOODS.

TOnnage Goods are Perry, Rape of Grapes, Cyder, and Cyder Eager, Vinegar, and Wines: As here are but few Articles, I ſhall give a full and diſtinct View of the Duties on each in their Order; ſo that no Recourſe to other Treatiſes on the Cuſtoms will be neceſſary. The ſame Thing indeed might have been done with reſpect to Poundage Goods, but then the whole *Book of Rates* muſt have been reprinted; and as *Crouch's Rates*, with proper Refetences adapted, are in every Body's Hands, I don't doubt but every conſiderate Reader will agree that the Method I have exhibited in the preceeding Chapters is the beſt, the ſhorteſt, and at the ſame Time the moſt comprehenſive, that could have been deviſed.

## I. *The* DUTIES *on* PERRY.

| Names of the Branches. | Groſs Duties of a Ton. L. | s. | d. | Diſcounts. | Net Duties of a Ton. *French.* L. | s. | d. | Not *French.* L. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|
| Old Subſidy, Fill'd, — — | 4 | 10 | 0 | None, | 4 | 10 | 0 | 4 | 10 | 0 |
| Old Subſidy, Unfill'd, — — | 4 | 10 | 0 | 12 *per Cent.* | 3 | 19 | $2\frac{8}{20}$ | 3 | 19 | $2\frac{8}{20}$ |
| Coinage, — — — | 0 | 10 | 0 | None. | 0 | 10 | 0 | 0 | 10 | 0 |
| The following Branches are not chargeable by the Ton, but for every 20 *s.* Value on Oath. | | | | | | | | | | |
| New Subſidy, — — — | 0 | 1 | 0 | 5 *per Cent.* | 0 | 0 | $11\frac{8}{20}$ | 0 | 0 | $11\frac{8}{20}$ |
| $\frac{1}{3}$ and $\frac{2}{3}$ Subſidy, — — — | 0 | 1 | 0 | 5 *per Cent.* | 0 | 0 | $11\frac{8}{20}$ | 0 | 0 | $11\frac{8}{20}$ |
| Impoſt 1693, *French*, — | 0 | 5 | 0 | $6\frac{1}{4}$ *per Cent.* | 0 | 4 | $8\frac{5}{20}$ | — | — | |
| Impoſt 1693, Not *French*, — | 0 | 1 | 0 | $6\frac{1}{4}$ *per Cent.* | — | — | | 0 | 0 | $11\frac{5}{20}$ |
| *French* Duty, — — — | 0 | 5 | 0 | None. | 0 | 5 | 0 | — | — | |

Be-

Beſides the above Duties for the Cuſtoms, Perry is chargeable with *L.* 12. 10. 0 the Ton, without Diſcount for the Exciſe.

Theſe are the Duties on Perry when imported from foreign Parts; if it be imported from *Guernſey*, *Jerſey*, *Sark* or *Alderney*, it pays no Cuſtoms, and only *L.* 0. 10. 8 the Hogſhead, without Diſcount for the Exciſe. The ſame Remark muſt be extended to Cyder, Cyder Eager, and Vinegar; for if theſe be imported from *Guernſey*, *Jerſey*, *Sark* or *Alderney*, they pay no Cuſtoms; and Cyder and Cyder Eager only *L.* 0. 10. 8 the Hogſhead; and Vinegar *L.* 0. 8. 9 the Barrel, without Diſcount for the Exciſe.

## II. *The* DUTIES *on* RAPE *of* GRAPES.

| BRANCHES. | Groſs Duties of a Ton. | Diſcounts. | Net Duties of a Ton. | |
|---|---|---|---|---|
| | | | *French.* | Not *French.* |
| | L. s. d. | | L. s. d. | L. s. d. |
| Old Subſidy, { Fill'd, — — | 4 10 0 | None, | 4 10 0 | 4 10 0 |
| Old Subſidy, { Unfill'd, — — | 4 10 0 | 12 *per Cent.* | 3 19 $2\frac{8}{20}$ | 3 19 $2\frac{8}{20}$ |
| New Subſidy, — — | 0 3 0 | 5 *per Cent.* | 0 2 $10\frac{4}{20}$ | 0 2 $10\frac{4}{20}$ |
| $\frac{1}{3}$ and $\frac{2}{3}$ Subſidies, — — | 0 3 0 | 5 *per Cent.* | 0 2 $10\frac{4}{20}$ | 0 2 $10\frac{4}{20}$ |
| Impoſt 1693, —— —— | 0 15 0 | $6\frac{1}{4}$ *per Cent.* | 0 14 $0\frac{15}{20}$ | —— |
| *French* Duty, —— —— | 0 15 0 | None, | 0 15 0 | — — |
| Total net Duties of a Ton { Fill'd, | —— | —— | 6 4 $9\frac{3}{20}$ | 4 15 $8\frac{8}{20}$ |
| Total net Duties of a Ton { Unfill'd, | — — | — — | 5 13 $11\frac{11}{20}$ | 4 4 $10\frac{16}{20}$ |

## III. *The* DUTIES *on* CYDER *and* CYDER EAGER.

| BRANCHES. | Gross Duties of a Ton. | Discounts *per Cent.* | Net Duties of a Ton. *French.* | Net Duties of a Ton. Not *French.* |
|---|---|---|---|---|
| | L. s. d. | | L. s. d. | L. s. d. |
| Old Subsidy, { Fill'd, | 4 10 0 | None, | 4 10 0 | 4 10 0 |
| Old Subsidy, { Unfill'd, | 4 10 0 | 12 | 3 19 $2\frac{8}{20}$ | 3 19 $2\frac{8}{20}$ |
| New Subsidy, | 0 4 0 | 5 | 0 3 $9\frac{12}{20}$ | 0 3 $9\frac{12}{20}$ |
| $\frac{1}{3}$ and $\frac{2}{3}$ Subsidies, | 0 4 0 | 5 | 0 3 $9\frac{12}{20}$ | 0 3 $9\frac{12}{20}$ |
| Impost 1693, | 1 0 0 | $6\frac{1}{4}$ | 0 18 9 | — — |
| *French* Duty, | 1 0 0 | None, | 1 0 0 | — — |
| Coinage, | 0 10 0 | None, | 0 10 0 | 0 10 0 |
| Total net Customs of a Ton, { Fill'd, | — — | — — | 7 6 $4\frac{4}{20}$ | 5 7 $7\frac{4}{20}$ |
| Total net Customs of a Ton, { Unfill'd, | — | — — | 6 15 $6\frac{12}{20}$ | 4 16 $9\frac{12}{20}$ |

*Note.* Cyder and Cyder Eager are also chargeable with *L.* 12. 10. 0 the Ton, without Discount for the Excise.

Cy-

Cyder, and other exciſeable Liquors, are not to be landed until due Entry be made with the Collector of Exciſe at the Port of Importation, the Exciſe duly paid, a Warrant for Delivery granted by the ſaid Collector, and an Exciſe Officer preſent, upon pain of Forfeiture.

As Liquors from *Guernſey*, *Jerſey*, &c. pay no Cuſtom, and leſs Exciſe than the ſame Liquors from other foreign Parts, Oath muſt be made before the Collector of the Cuſtoms, and before Delivery, that they are the Produce of the ſaid Iſlands, and no foreign Liquors mixed therewith.

## IV. *The* DUTIES *on* VINEGAR.

| BRANCHES. | Groſs Duties of a Ton. | | | Diſcounts. *per Cent.* | NET DUTIES of a TON. | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | *French.* | | | | | | Not *French.* | | | | | |
| | | | | | Fill'd. | | | Unfill'd. | | | Fill'd. | | | Unfill'd. | | |
| | L. | s. | d. | | L. | s. | d. | L. | s. | d. | L. | s. | d. | L. | s. | d. |
| Old Subſidy, — | 4 | 10 | 0 | None, | 4 | 10 | 0 | | — | | 4 | 10 | 0 | | — | |
| | | | | 12 | | — | | 3 | 19 | $2\frac{8}{20}$ | | — | | 3 | 19 | $2\frac{8}{20}$ |
| New Subſidy, — | 0 | 5 | 0 | 5 | 0 | 4 | 9 | 0 | 4 | 9 | 0 | 4 | 9 | 0 | 4 | 9 |
| $\frac{1}{3}$ and $\frac{2}{3}$ Subſidy, — | 0 | 5 | 0 | 5 | 0 | 4 | 9 | 0 | 4 | 9 | 0 | 4 | 9 | 0 | 4 | 9 |
| Impoſt, Sale paid, | 8 | 0 | 0 | 8 and 5 | 6 | 19 | $10\frac{1}{20}$ | | — | | 6 | 19 | $10\frac{1}{20}$ | | — | |
| | | | | 12.8 and 5 | | — | | 6 | 3 | $0\frac{15}{20}$ | | — | | 6 | 3 | $0\frac{15}{20}$ |
| Private Uſe, | 8 | 0 | 0 | 5 | 7 | 12 | 0 | | — | | 7 | 12 | 0 | | — | |
| | | | | 12 and 5 | | — | | 6 | 13 | $9\frac{3}{20}$ | | — | | 6 | 13 | $9\frac{3}{20}$ |
| Retailers, | 8 | 0 | 0 | None, | 8 | 0 | 0 | 8 | 0 | 0 | 8 | 0 | 0 | 8 | 0 | 0 |
| *French* Duty, — | 15 | 0 | 0 | None, | 15 | 0 | 0 | 15 | 0 | 0 | | — | | | — | |
| Coinage, — | 0 | 10 | 0 | None, | 0 | 10 | 0 | 0 | 10 | 0 | 0 | 10 | 0 | 0 | 10 | 0 |
| New Duty 1745, not *French*, | 4 | 0 | 0 | None. | 8 | 0 | 0 | 8 | 0 | 0 | 4 | 0 | 0 | 4 | 0 | 0 |
| *French*, | 8 | 0 | 0 | | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Total net Duties, | For Sale paid, | — | 35 | 9 | $4\frac{1}{20}$ | 34 | 1 | $9\frac{3}{20}$ | 16 | 9 | $4\frac{1}{20}$ | 15 | 1 | $9\frac{3}{20}$ |
| | For private Uſe, | — | 36 | 1 | 6 | 34 | 12 | $5\frac{11}{20}$ | 17 | 1 | 6 | 15 | 12 | $5\frac{11}{20}$ |
| | By Retailers, | — | 36 | 9 | 6 | 35 | 18 | $8\frac{8}{20}$ | 17 | 9 | 6 | 16 | 18 | $8\frac{8}{20}$ |

*Note.* If Perry, Rape of Grapes, Cyder, Cyder Eager, or Vinegar, be imported by Strangers, they muſt pay,

*L.* 1. 10. 0 } the Ton, { Fill'd, } over and above the foregoing Duties.
*L.* 1. 6. $4\frac{16}{20}$ } { Unfill'd, }

V.

# V. The Duties on Wines imported.

## *French* Wines in Caſks imported into the Out-ports by *Britiſh* in *Britiſh* Ships.

| Branches. | Groſs Duties of a Ton. | Fill'd. | | Unfill'd. | | Net Duties in Wholes and Parts of the Subſidy for any Quantity. | |
|---|---|---|---|---|---|---|---|
| | | Diſcounts per Cent. ſeparate. | Diſc. in Decimals reduced to one. | Diſcount per Cent. ſeparate. | Diſc in Decimals reduc'd toone. | Fill'd. | Unfill'd. |
| | *L. s. d.* | | | | | | |
| Old Subſidy, ——— | 3 o o | 6 | ,06 | 12 and 6 | ,18 | 0,94 — — | 0,82 |
| New Subſidy, - the ſame -- | 3 o o | ——— | ——— | ——— | ——— | 0,94 — — | 0,82 |
| $\frac{1}{3}$ and $\frac{2}{3}$ Subſidies, the ſame - | 3 o o | ——— | ——— | ——— | ——— | 0,94 — — | 0,82 |
| Addition. Duty { Paid — } | 3 o o | 7 $\frac{1}{2}$ & 6 | ,135 | 12. 7 $\frac{1}{2}$ & 6 | ,246 | 0,865 — | 0,754 |
| { Secured } | | 6 | ,06 | 12. 6 | ,18 | 0,94 ——— | 0,82 |
| Impoſt { For Sale { Paid | 8 o o | 8. 5. 6 | ,186 | 12. 8. 5. 6 | ,29088 | 2, 1706, &c. | 1, 890986, &c. |
| { For Sale { Secured | ——— | 8. 6. | ,14 | 12. 8. 6 | ,2504 | 2, 293, &c. | 1, 99893, &c. |
| { For private Uſe or Prizage — { Paid | ——— | 5. 6. | ,11 | 12. 5. 6 | ,224 | 2, 373, &c. | 2, 0693, &c. |
| { For private Uſe or Prizage — { Secured | ——— | 6 | ,06 | 12. 6 | ,18 | 2, 506, &c. | 2, 186, &c. |
| { By Retailers, ——— | ——— | 6 | ,06 | 6 | ,06 | 2, 506, &c. | 2, 506, &c. |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Impoſt 169⅔ | Paid — | 8 | 0 0 | 6¼. 6 | , 1225 | 6¼. 6 | , 1225 | 2, 34 — | 2, 34 |
| | Secured | | | 6 | 0, 6 | 6 | , 06 | 2, 506, &c. | 2, 506, &c. |
| French Duty —— | | 25 | 0 0 | 6 | , 06 | 6 | , 06 | 7, 83, &c. | 7, 83, &c. |
| New Duty (1745) —— | | 8 | 0 0 | —— | —— | —— | —— | 2, 6, &c. | 2, 6, &c. |
| Coinage —— —— | | 0 | 10 0 | —— | —— | —— | —— | 0, 16, &c. | 0, 16, &c. |

| | | | | |
|---|---|---|---|---|
| Total net Duties — | For Sale — —— | Paid —— —— | 18, 8623, &c. | 18, 111653, &c. |
| | | Secured —— | 19, 226, &c. | 18, 45226, &c. |
| | For private Uſe —— | Paid —— —— | 19, 065 - - | 18, 29 |
| | | Secured —— | 19, 44 — | 18, 64 |
| | By Retailers —— | —— —— | 19, 1983, &c. | 18, 7273, &c. |

*Rheniſh*

*Rheniſh*
*German*
*Hungary* } WINES in Caſks imported into the Out-ports by *Britiſh* in *Britiſh* Ships.

| BRANCHES. | Groſs Duties of a Ton. | | | Fill'd. | | Unfill'd. | | Net Duties in Wholes and Parts of the Subſidy for any Quantity. | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Diſcounts per Cent. ſeparate. | Diſc. in Decimals reduc'd to one. | Diſcounts per Cent. ſeparate. | Diſc. in Decimals reduc'd to one. | Fill'd. | Unfill'd. |
| | *L.* | *s.* | *d.* | | | | | | |
| Old Subſidy, —— —— | 6 | 0 | 0 | 2 | ,02 | 12 and 2 | .14 | ,98—— | ,86 |
| New Subſidy, - the ſame | 6 | 0 | 0 | —— | —— | —— | —— | ,98—— | ,86 |
| ⅓ and ⅔ Subſidies, the ſame | 6 | 0 | 0 | —— | —— | —— | —— | ,98 — | ,86 |
| Addition. Duty { Paid — | 3 | 0 | 0 | 7½. 2 | ,095 | 12. 7½ 2 | ,206 | ,4525 | ,397 |
| Addition. Duty { Secured | 3 | 0 | 0 | 2 | ,02 | 12. 2 | ,14 | ,49 — | ,43 |
| Impoſt { For Sale { Paid | | —— | | 8. 5. 2 | ,146 | 12.8.5.2 | ,25088 | 1. 708 — | 1. 49. 824 |
| Impoſt { For Sale { Secured | | —— | | 8. 2 | ,1 | 12. 8. 2 | ,2104 | 1. 8 — | 1. 5792 |
| Impoſt { For private Uſe { Paid | 12 | 0 | 0 | 5. 2 | ,07 | 12. 5. 2 | ,184 | 1. 86 — | 1, 632 |
| Impoſt { For private Uſe { Secured | | —— | | 2. | ,02 | 12. 2 | ,14 | 1. 96 — | 1, 72 |
| Impoſt { By Retailers — | | —— | | 2. | ,02 | 2 | ,02 | 1. 96 — | 1. 96 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| New Duty (1745) —— | 4 | 0 | 0 | —— | —— | —— | —— | 0, 66, &c. | 0, 66, &c. |
| Coinage, —— —— —— | 0 | 10 | 0 | —— | —— | —— | —— | 0, 083, &c. | 0, 083, &c. |
| Total net Duties —— —— | | | | For Sale — —— | Paid — — | | | 5, 8505 | 5, 22524 |
| | | | | | Secured —— | | | 5, 98 - | 5, 3392 |
| | | | | For private Uſe —— | Paid — — | | | 6, 0025 | 5, 359 |
| | | | | | Secured —— | | | 6, 14 | 5, 48 |
| | | | | By Retailers —— —— —— | | | | 6, 1025 | 5, 687 |



Por-

*Portugal* or *Madeira* } Wines in Caſks imported into the Out-ports by *Britiſh* in *Britiſh* Ships.

| Branches. | Groſs Duties of a Ton. | Fill'd. | | Unfill'd. | | Net Duties in Wholes and Parts of the Subſidy for any Quantity. | |
|---|---|---|---|---|---|---|---|
| | | Diſcounts per Cent. ſeparate. | Diſc. in Decimals reduced to one. | Diſcount per Cent. ſeparate. | Diſc. in Decimals reduc'd to one. | Fill'd. | Unfill'd. |
| | *L. s. d.* | | | | | | |
| Old Subſidy, —— | 3 0 0 | 10 | ,1 | 12 and 10 | ,22 | ,9 — — | ,78 |
| New Subſidy, - the ſame -- | 3 0 0 | —— | —— | —— | —— | ,9 — — | ,78 |
| $\frac{1}{3}$ and $\frac{2}{3}$ Subſidies, the ſame - | 3 0 0 | —— | —— | —— | —— | ,9 — — | ,78 |
| Addition. Duty { Paid — / Secured } | 3 0 0 | $7\frac{1}{2}$.10 | ,175 | 12.$7\frac{1}{2}$.10 | ,286 | ,825 — | ,714 |
| | | 10 | ,1 | 12. 10 | ,22 | ,9 —— | ,78 |
| Impoſt { For Sale { Paid | —— | 8. 5. 10 | ,226 | 12.8.5.10 | ,33088 | 3,096 —— | 2,67648 |
| For Sale { Secured | —— | 8. 10 | ,18 | 12.8.10 | ,2904 | 3,28 —— | 2,8384 |
| For private Uſe { Paid | 12 0 0 | 5. 10 | ,15 | 12.5.10 | ,264 | 3,4 — — | 2,944 |
| For private Uſe { Secured | —— | 10 | ,1 | 12.10 | ,22 | 3,6 —— | 3,12 |
| By Retailers, —— } | —— | 10 | ,1 | 10 | ,1 | 3,6 —— | 3,6 |

New

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| New Duty (1745) | 4 0 0 | | | | | 1, 333, &c. | 1, 333, &c. |
| Coinage, | 0 10 0 | | | | | 0, 166, &c. | 0, 166, &c. |
| Total net Duties — For Sale | | Paid | | | | 8, 121 - - | 7, 23048 |
| | | Secured | | | | 8, 38 - - | 7, 4584 |
| For private Use | | Paid | | | | 8, 425 - - | 7, 498 |
| | | Secured | | | | 8, 7 — | 7, 74 |
| By Retailers | | | | | | 8, 625 - - | 8, 154 |

Spa-

*Spaniſh*, *Levant*, and all other } WINES in Caſks imported into the Out-ports by *Britiſh* in *Britiſh* Ships.

| BRANCHES. | | | Groſs Duties of a Ton. | | | Fill'd. Diſcounts per Cent. ſeparate. | Fill'd. Diſc. in Decimals reduc'd to one. | Unfill'd. Diſcounts per Cent. ſeparate. | Unfill'd. Diſc. in Decimals reduc'd to one. | Net Duties in Wholes and Parts of the Subſidy for any Quantity. Fill'd. | Unfill'd. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | *L.* | *s.* | *d.* | | | | | | |
| Old Subſidy, —— —— | | | 3 | 0 | 0 | 10 | ,1 | 12. 10 | ,22 | ,9 —— | ,78 |
| New Subſidy, - the ſame | | | 3 | 0 | 0 | —— | —— | —— | —— | ,9 —— | ,78 |
| ⅓ and ⅔ Subſidies, the ſame | | | 3 | 0 | 0 | —— | —— | —— | —— | ,9 — | ,78 |
| Addition. Duty | Paid — | | 4 | 0 | 0 | 7½, 10 | ,175 | 12. 7½. 10 | ,286 | 1, 1 | ,952 |
| | Secured | | | | | 10 | ,1 | 12. 10 | ,22 | 1, 2 — | 1, 04 |
| Impoſt | For Sale | Paid | 12 | 0 | 0 | 8, 5, 10 | ,226 | 12.8.5.10 | ,33088 | 3, 096 — | 2, 67648 |
| | | Secured | | | | 8, 10 | ,18 | 12. 8. 10 | ,2904 | 3, 28 — | 2, 8384 |
| | For private Uſe | Paid | | | | 5, 10 | ,15 | 12. 5. 10 | ,264 | 3, 4 — | 2, 944 |
| | | Secured | | | | 10 | ,1 | 12. 10 | ,22 | 3, 6 — | 3, 12 |
| | By Retailers — | | | | | 10 | ,1 | 10 | ,1 | 3, 6 — | 3, 6 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| New Duty (1745) | | | | 4 | 0 | 0 | —— | —— | —— | —— | 1, 33, &c. | 1, 33, &c. |
| Coinage, —— —— | | | | 0 | 10 | 0 | —— | —— | —— | —— | 0,166,&c. | 0,166,&c. |
| Total net Duties | For Sale —— | Paid —— —— | | | | | | | | | 8, 396 | 7, 46848 |
| | | Secured —— —— | | | | | | | | | 8, 68 | 7, 7184 |
| | For private Uſe, | Paid —— —— | | | | | | | | | 8, 7 | 7, 736 |
| | | Secured —— | | | | | | | | | 9, 0 | 8, 0 |
| | By Retailers —— —— —— | | | | | | | | | | 8, 9 | 8, 392 |

*Note.* When an *&c.* cloſes any Number in the foregoing Tables, it ſignifies, that the laſt Decimal or Figure may be repeated *ad infinitum:* Where there is no *&c.* the Decimals are preciſely exact.

All Wines enter'd as Prizage Wines are exempted from the Old Subſidy, Additional Duty, and Coinage.

The

The following particular Circumſtances are uſually comprehended and interwoven in the Body of WINE TABLES, which renders them very prolix, intricate and complex: I therefore think it more eligible on every Account to ſubjoin them to the Tables, by way of Remarks.

## REMARK I.

THE net old Subſidy, new Subſidy, $\frac{1}{3}$ and $\frac{2}{3}$ Subſidies on all Wines, (except *Rheniſh*, *German*, and *Hungary*) imported into *London*, are more, by one Half, than upon the like Wines imported into the Out-ports. All other Branches the ſame.

## REMARK II.

THE net, old, new Subſidies $\frac{1}{3}$ and $\frac{2}{3}$, on { *Rheniſh*, *German*, *Hungary*, all other } Wines, imported into the Out-ports by Strangers, are { One Fourth / One Half } more than upon the like Wines ſo imported by *Britiſh*.—*Cæteris paribus.*

## REMARK III.

THE net, old, new, $\frac{1}{3}$ and $\frac{2}{3}$ Subſidies on { *Rheniſh*, *German*, *Hungary*, all other } Wines imported into *London* by Strangers, are { One Fourth / One Third } more than the ſame Duties upon the like Wines ſo imported by *Britiſh*.—*Cæteris paribus.*

## REMARK IV.

THE net old Subſidy upon *Levant* Wines imported into *Briſtol* and *Southampton*, is more by

one Half than the old Subſidy upon the ſame Wines imported into other Out-ports. All the other Duties the ſame as in the other Out-ports.

## REMARK V.

IF Wines be imported from Ports in the *Mediterranean* beyond the Port of *Malaga*, in Ships unqualified, you muſt add the *Mediterranean* Duty to the Duties in the Tables, which is $\frac{1}{5}$ of the net old Subſidy and the net additional Duty.

## REMARK VI.

IF *Levant* Wines be imported in Flaſks or Bottles, no Diſcounts are allowed out of any Branches, except the following in the following Circumſtances, *viz.*

Impoſt, { for Sale paid, 8 and 5 *per Cent.*; for Sale ſecured, } 8 *per Cent.*; for private Uſe, paid, } 5 *per Cent.*

Additional Duty paid, $7\frac{1}{2}$ *per Cent.*

Due Regard being had to theſe Remarks as Circumſtances require, will render the foregoing Tables univerſal, without being intricate and perplexed.

Before we proceed to a further Explanation of the Wine Tables, it will be proper to inſert the following ſhort Table, to facilitate the Computation of the Subſidy for any Number of Gallons under a Ton.

Gal-

| Gallons. | At *L.* 3 the Ton. | | | At *L.* 4 the Ton. | | |
|---|---|---|---|---|---|---|
| | L. | s. | d. | L. | s. | d. |
| 1 | 0 | 0 | $2\frac{6}{7}$ | 0 | 0 | $3\frac{17}{21}$ |
| 2 | 0 | 0 | $5\frac{5}{7}$ | 0 | 0 | $7\frac{13}{21}$ |
| 3 | 0 | 0 | $8\frac{4}{7}$ | 0 | 0 | $11\frac{9}{21}$ |
| 4 | 0 | 0 | $11\frac{3}{7}$ | 0 | 1 | $3\frac{5}{21}$ |
| 5 | 0 | 1 | $2\frac{2}{7}$ | 0 | 1 | $7\frac{1}{21}$ |
| 6 | 0 | 1 | $5\frac{1}{7}$ | 0 | 1 | $10\frac{18}{21}$ |
| 7 | 0 | 1 | 8 | 0 | 2 | $2\frac{14}{21}$ |
| 8 | 0 | 1 | $10\frac{6}{7}$ | 0 | 2 | $6\frac{10}{21}$ |
| 9 | 0 | 2 | $1\frac{5}{7}$ | 0 | 2 | $10\frac{6}{21}$ |
| 10 | 0 | 2 | $4\frac{4}{7}$ | 0 | 3 | $2\frac{2}{21}$ |
| 11 | 0 | 2 | $7\frac{3}{7}$ | 0 | 3 | $5\frac{19}{21}$ |
| 12 | 0 | 2 | $10\frac{2}{7}$ | 0 | 3 | $9\frac{15}{21}$ |
| 13 | 0 | 3 | $1\frac{1}{7}$ | 0 | 4 | $1\frac{11}{21}$ |
| 14 | 0 | 3 | 4 | 0 | 4 | $5\frac{7}{21}$ |
| 15 | 0 | 3 | $6\frac{6}{7}$ | 0 | 4 | $9\frac{3}{21}$ |
| 16 | 0 | 3 | $9\frac{5}{7}$ | 0 | 5 | $0\frac{20}{21}$ |
| 17 | 0 | 4 | $0\frac{4}{7}$ | 0 | 5 | $4\frac{16}{21}$ |
| 18 | 0 | 4 | $3\frac{3}{7}$ | 0 | 5 | $8\frac{12}{21}$ |
| 19 | 0 | 4 | $6\frac{2}{7}$ | 0 | 6 | $0\frac{8}{21}$ |
| 20 | 0 | 4 | $9\frac{1}{7}$ | 0 | 6 | $4\frac{4}{21}$ |
| $\frac{1}{12}$ — 21 | 0 | 5 | 0 | 0 | 6 | 8 |
| $\frac{1}{9}$ — 28 | 0 | 6 | 8 | 0 | 8 | $10\frac{14}{21}$ |
| $\frac{1}{7}$ — — 36 | 0 | 8 | $6\frac{6}{7}$ | 0 | 11 | $5\frac{3}{21}$ |
| $\frac{1}{6}$ — — 42 | 0 | 10 | 0 | 0 | 13 | 4 |
| $\frac{1}{4}$ — 63 | 0 | 15 | 0 | 1 | 0 | 0 |
| $\frac{1}{3}$ — — 84 | 1 | 0 | 0 | 1 | 6 | 8 |
| $\frac{1}{2}$ — — 126 | 1 | 10 | 0 | 2 | 0 | 0 |
| A Ton or whole 252 | 3 | 0 | 0 | 4 | 0 | 0 |

*The*

## *The* USES *of the* TABLES *exemplified.*

ONE conſiderable Improvement in the foregoing Wine Tables is, that you have a full and clear View of the ſeveral Groſs Duties upon the different Species of Wines, together with the ſeveral Diſcounts allowed and to be deducted therefrom; ſo that any Perſon who has a tolerable Skill in Arithmetick, may compute the Duties his own Way, and by that Means prove and check any other Tables or Methods of Calculation. Another new and peculiar Advantage is, that the various Diſcounts, the ſeparate Deduction whereof is very tedious, are here all reduced to one, and conſequently may be deducted at once; and by this we are enabled to expreſs the Branches of Duty upon the ſeveral Sorts of Wines, in Wholes or Decimal Parts of their reſpective old Subſidies: which Manner of Expreſſion, not only ſhews us the mutual Relations and Proportions of the ſeveral Branches more clearly and diſtinctly, but alſo furniſhes us with an accurate and expeditious Method of Computation, as will be fully evinced by the following Examples.

Qu. The Duties of one Ton of *Spaniſh* or *Levant* Wines, imported into the Out-ports by *Britiſh* in *Britiſh* Ships in Caſks, unfill'd for Sale, paid; and in Ships qualified.

| | | |
|---|---|---|
| The Number in the Tables proper to theſe Circumſtances of Entry is, | | 7,46848 |
| Multiply by old Subſidy, | *L.* | — — 3 |
| Net Duties, — — | *L.* | 22,40544 |
| Net Duties in Pounds, Shillings and Pence, by ſhort Method of Reduction, | *L.* | 22 8 1¼ |

Qu. The Duties of the ſame into *London*.

| | | |
|---|---|---|
| Tabular Number, — — | | 7,46848 |
| Remark 1. — — | | 1,17 |
| | | 8,63848 |
| Old Subſidy, — | *L.* | — — 3 |
| Net Duties, — | *L.* | 25,91544 |
| Reduced, — — | *L.* | 25 18 3¾ |

Qu. The Duties of the ſame into the Out-ports by Strangers.

The Duties in this Caſe are the ſame as if the Wines had been imported into *London*. [See *Remark* 2.]

Qu.

Qu. The Duties of the ſame into *London* by Strangers.

| | | |
|---|---|---|
| Tabular Number, — — | | 7,46848 |
| Remark 1. — — | | 1,17 |
| | | 8,63848 |
| Remark 3. — — | | 1,17 |
| | | 9,80848 |
| Old Subſidy, — | *L.* | 3 |
| Product, - - - - - - - | *L.* | 29,42544 |
| Reduced,- - - | *L.* | 29 . 8 . 6 |

Qu. The Duties of the ſame into *London*, by *Britiſh* in Ships unqualified.

| | | |
|---|---|---|
| Tabular Number, and Remark 1. as above, | | 8,63848 |
| Remark 5. — — | | 0,4244 |
| | | 9,06288 |
| Old Subſidy, — — | *L.* | 3 |
| Product, | *L.* | 27,18864 |
| Reduced, — — | | 27 . 3 . 9 |

Qu.

Qu. The Duties of the ſame into the Out-ports, by *Britiſh* in Ships unqualified.

| | | |
|---|---|---|
| Tabular Number, | — | 7,46848 |
| Remark 5. | — | 0,3464 |
| | | 7,81488 |
| Old Subſidy, | *L.* | 3 |
| Product, | *L.* | 23,44464 |
| | | 20 |
| | | 8,89280 |
| Method of Reduction, | | 12 |
| | | 10,71360 |
| | | 20 |
| | | 14,27200 |

Net Duties, *L* 23 . 8 . $10\frac{14}{20}$,272

I have reduced this laſt Example at Length, to ſhew the ſuperior Accuracy of this Method to any other: In this Caſe, according to *Crouch*, the Duties would *L.* be 23 8 $10\frac{13}{20}$; whereas they are preciſely *L.* 23 8 $10\frac{14}{20}$; and, 272 of $\frac{1}{20}$.

Qu. The Duties of One Ton of *French* Wine imported into Out-ports by *Britiſh* in *Britiſh* Ships, and enter'd unfill'd for Sale, paid.

| | | |
|---|---|---|
| Tabular Number, | — | 18,11165333 |
| Old Subſidy, | *L.* | 3 |
| Product, | *L.* | 54,33496 |
| Reduced, | *L.* | 54 . 6 . $8\frac{1}{4}$ |

Qu.

Qu. Duties of One Ton of *Rheniſh* Wine, imported into Out-ports by *Britiſh* in *Britiſh* Ships, and enter'd unfill'd for Sale, paid.

| | | |
|---|---|---|
| Tabular Number, | | 5,22524 |
| Old Subſidy, | *L.* | —— 6 |
| Product, | *L.* | 31,35144 |
| Reduced, | *L.* | 31 7 0¼ |

Qu. The Duties of One Ton of *Port* Wine, imported into Out-ports by *Britiſh* in *Britiſh* Ships, and ſent unfill'd for Sale, paid.

| | | |
|---|---|---|
| Tabular Number, | | 7,23048 |
| Old Subſidy, | *L.* | —— 3 |
| Product, | *L.* | 21,69144 |
| Reduced, | *L.* | 21 13 9¾ |

Qu. The Duties of One Ton of *Port* Wine, imported into Out-ports by *Britiſh* in *Britiſh* Ships, and enter'd unfill'd for private Uſe, paid.

| | | |
|---|---|---|
| Tabular Number, | | 7,498 |
| Old Subſidy, | *L.* | —— 3 |
| Product, | *L.* | 22,494 |
| Reduced, | *L.* | 22 9 10½ |

Qu.

Qu, The Duties of One Ton of *Spaniſh* Wine, imported into the Out-ports by *Britiſh* in *Britiſh* Ships, qualified, and entered unfill'd for private Uſe, ſecured.

| | | |
|---|---|---|
| Tabular Number, | - - - | 8.00 |
| Old Subſidy, | - - - | *L.* ---- 3 |
| Net Duties, | - - - | *L.* 24 0 0 |

☞ *It is remarkable, that the net Duties of* Spaniſh *Wines in theſe Circumſtances, after all the various and laborious Deductions of Diſcounts, always amount to eight Times the Groſs Subſidy preciſely: a Particular which I dare ſay was never taken Notice of before. The Tables afford other Remarks of the ſame Nature.*

EXAMPLES *of* COMPUTATION *when the Quantity of Wine imported is not an exact or even Number of Tons.*

Qu. THE Duties of two Tons and 59 Gallons of *French* Wine unfill'd for Sale, paid---- O. P. by B. in B. S.

| | | | | |
|---|---|---|---|---|
| By the Tables for facilitating the Computation of Subſidy. | O. Sub. for two Tons is | 6 | 0 | 0 |
| | —— for 42 Gallons is | 0 | 10 | 0 |
| | —— for 17 Gallons is | 0 | 4 | $0\frac{4}{7}$ |
| Total Old Sub. groſs | *L.* | 6 | 14 | $0\frac{4}{7}$ |

| | | | | | | |
|---|---|---|---|---|---|---|
| Then *L.* 6 | 0 | 0 | × 18.1116533 | = *L.* | 108 | 13 $4\frac{15}{20}$ |
| 0 | 14 | 0 | | = *L.* | 12 | 13 $6\frac{15}{20}$ |
| 0 | 0 | $0\frac{4}{7}$ | | = *L.* | 0 | 0 $10\frac{7}{20}$ |
| Net Duties *L.* | | | | | 121 | 7 $9\frac{17}{20}$ |

Qu.

Qu. The Duties of 5 Tons and 177 Gallons of *Rheniſh* Wine unfill'd for Sale, paid — O. P. by B. in B. S.

| | | | | |
|---|---|---|---|---|
| Old Subſidy for 5 Tons is ——— | *L.* | 30 | 0 | 0 |
| ——— for 126 Gallons is - - - - | | 3 | 0 | 0 |
| ——— for 42 Gallons is - - - - | | 1 | 0 | 0 |
| ——— for 9 Gallons by Tables -- | | 0 | 4 | $3\frac{3}{7}$ |
| Groſs old Subſidy | *L.* | 34 | 4 | $3\frac{3}{7}$ |

Then *L.* 34 0 0 / 0 4 0 / 0 0 $3\frac{3}{7}$ } ×5,22524 = { 177 13 $1\frac{16}{20}$ / 1 0 $10\frac{16}{20}$ / 0 1 $5\frac{18}{20}$

Net Duties *L.* 178 15 $6\frac{10}{20}$

Qu. The Duties of 3 Tons, and 107 Gallons of *Port* Wine unfill'd for Sale, paid — O. P. by B. in B. S.

| | | | | |
|---|---|---|---|---|
| Old Sub. for 3 Tons is - - - - - | *L.* | 9 | 0 | 0 |
| ——— for 84 Gallons is - - - - - | | 1 | 0 | 0 |
| ——— for 21 Gallons is - - - - - | | 0 | 5 | 0 |
| ——— for 2 Gallons by Tables - - - - | | 0 | 0 | $5\frac{5}{7}$ |
| Groſs Subſidy | *L.* | 10 | 5 | $5\frac{5}{7}$ |

Then *L.* 10 0 0 / 0 5 0 / 0 0 $5\frac{5}{7}$ } ×7,23048 = { *L.* 72 6 $1\frac{3}{20}$ / 1 16 $1\frac{16}{20}\frac{1}{2}$ / 0 3 $5\frac{6}{20}$

Net Duties *L.* 74 5 $8\frac{5}{20}\frac{1}{2}$

Qu.

Qu. The Duties of 1 Ton and 137 Gallons of *Spaniſh* Wine unfill'd for Sale, paid — O. P. by B. in B. S. qualified.

| | | | |
|---|---|---|---|
| Old Sub. of 1 Ton is - - - - - - *L.* | 3 | 0 | 0 |
| ——— of 126 Gallons - - - - - - | 1 | 10 | 0 |
| ——— of 11 Gallons by Tables - - - - | 0 | 2 | $7\frac{3}{7}$ |
| Groſs Sub. *L.* | 4 | 12 | $7\frac{3}{7}$ |

| | | | | | | |
|---|---|---|---|---|---|---|
| Then *L.* | 4 | 0 | 0 | | 29 | 17 | $5\frac{14}{20}$ |
| | 0 | 12 | 0 | ×7,46848 = | 4 | 9 | $7\frac{9}{20}$ |
| | 0 | 0 | $7\frac{3}{7}$ | | 0 | 4 | $7\frac{9}{20}$ |
| | | | | *L.* | 34 | 11 | $8\frac{12}{20}$ |

EXAMPLES *of the* COMPUTATION *of the* DUTIES *Branch by Branch.*

Qu. The ſeveral net Branches of Duty upon one Ton of *Rheniſh* Wine imported into the Outports by *Britiſh* in *Britiſh* Ships, and enter'd unfill'd for Sale, paid,

| Tabular Numbers. | | | | | | |
|---|---|---|---|---|---|---|
| Old Subſidy - - - , 86 | | | | *L.* | 5 | 3 | $2\frac{8}{20}$ |
| New Subſidy - - , 86 | | | | = | 5 | 3 | $2\frac{8}{20}$ |
| $\frac{1}{3}$ and $\frac{2}{3}$ Sub. - - , 86 | | | | = | 5 | 3 | $2\frac{8}{20}$ |
| Additional Duty - , 397 | | | | = | 2 | 7 | $7\frac{13}{20}$ |
| Impoſt — — 1, 49824 | × Old Sub. = *L.* 6 | | | = | 8 | 19 | $9\frac{9}{20}$ |
| New Duty — 0, 666 | | | | = | 4 | 0 | 0 |
| Coinage — — 0, 0833 | | | | = | 0 | 10 | 0 |
| | | | | Total net Duties *L.* | 31 | 7 | $0\frac{6}{20}$ |

Qu.

Qu. The ſeveral Branches of net Duty upon one Ton of *French* Wine imported by *Britiſh* in *Britiſh* Ships into the Out-ports, and enter'd unfill'd for Sale, paid.

| Tabular Numbers. | | | L. | s. | d. |
|---|---|---|---|---|---|
| Old Sub. - , 82 | × by old Subſidy of one Ton = *L.* 3, gives | | 2 | 9 | $2\frac{8}{20}$ |
| New Sub. - - , 82 | | | 2 | 9 | $2\frac{8}{20}$ |
| $\frac{1}{3}$ and $\frac{2}{3}$ Sub. - , 82 | | | 2 | 9 | $2\frac{8}{20}$ |
| Add. Duty - , 754 | | | 2 | 5 | $2\frac{17}{20}$ |
| Impoſt Wine 1, 890986, *&c.* | | | 5 | 13 | $5\frac{10}{20}$ |
| Impoſt $169\frac{2}{3}$ 2, 34 | | | 7 | 0 | $4\frac{16}{20}$ |
| *French* Duty 7, 83, *&c.* | | | 23 | 10 | 0 |
| New Duty 2, 66, *&c.* | | | 8 | 0 | 0 |
| Coinage — 0, 16, *&c.* | | | 0 | 10 | 0 |
| Total net Duties *L.* | | | 54 | 6 | $8\frac{7}{20}$ |

Qu. The ſeveral Branches of net Duty upon one Ton of *Port* or *Madeira* Wine imported into Out-ports by *Britiſh* in *Britiſh* Ships, and enter'd unfill'd for Sale, paid.

| Tabular Numbers. | | | L. | s. | d. |
|---|---|---|---|---|---|
| Old Subſidy - - , 78 | × Old Sub. of one Ton = *L.* 3 gives | | 2 | 6 | $9\frac{12}{20}$ |
| New Subſidy - - , 78 | | | 2 | 6 | $9\frac{12}{20}$ |
| $\frac{1}{3}$ and $\frac{2}{3}$ Sub. - - - , 78 | | | 2 | 6 | $9\frac{12}{20}$ |
| Additional Duty - , 714 | | | 2 | 2 | $10\frac{1}{20}$ |
| Impoſt - - - - - 2, 67648 | | | 8 | 0 | $7\frac{1}{20}$ |
| New Duty - - 1, 333, *&c.* | | | 4 | 0 | 0 |
| Coinage - - - - 0, 166, *&c.* | | | 0 | 10 | 0 |
| Total net Duties *L.* | | | 21 | 13 | $9\frac{18}{20}$ |

Qu. The ſeveral Branches of net Duty upon one Ton and 137 Gallons of *Spaniſh* Wines imported into the Out-ports by *Britiſh* in *Britiſh* Ships, qualified and enter'd unfill'd for Sale, paid.

| Tabular Numbers. | | | | L. | s. | d. |
|---|---|---|---|---|---|---|
| Old Sub. - - | , 78 | × By the groſs old Sub. of one Ton and 137 Gallons, which was found before to be L.4.12.7¾ gives | | 3 | 12 | $2\frac{18}{20}$ |
| New Sub. - | , 78 | | | 3 | 12 | $2\frac{18}{20}$ |
| ⅓ and ⅔ Sub. - | , 78 | | | 3 | 12 | $2\frac{18}{20}$ |
| Add. Duty - | , 952 | | | 4 | 8 | $2\frac{1}{20}$ |
| Impoſt - - - | 2, 67648 | | | 12. | 7 | $10\frac{14}{20}$ |
| New Duty - | 1, 33, &c. | | | 6 | 3 | $5\frac{18}{20}$ |
| Coinage - - | 0, 166, &c. | | | 0 | 15 | $5\frac{5}{20}$ |
| | | | Total net Duties | L. 34 | 11 | $8\frac{12}{20}$ |

I might here have given 200 Examples and upwards, and every one a different Caſe; ſo various and numerous are the Circumſtances and Varieties of the Importation and Entry of Wines, as appears by the foregoing Tables and Remarks ſubjoined: Such an Heap of Examples would have ſwell'd the Book, and have pleaſed thoſe Readers who buy Books by Weight, and regard only their Size; but as it would have added nothing to the intrinſick Value of the Book, I rather choſe to ſelect ſuch Examples as I thought moſt proper, and ſo many as I thought ſufficient, to explain and illuſtrate the Uſe of the Tables, and to leave all the reſt for the Exerciſe and Practice of the Reader: For the Tables and Remarks take in every Caſe, and by the foregoing Methods of Operation, the total net Duties at once, or the ſeveral net Branches, may be obtained in every Caſe with the utmoſt Accuracy and Preciſion.

*The*

## *The Method of reducing the ſeveral* DISCOUNTS *upon* WINES *to One,*

IS the Reſult of an eaſy algebraick Proceſs. Algebra, is a Word that has generally the Ideas of Abſtruſeneſs and Difficulty annexed to it; hence it comes to paſs, that many are deterr'd from the Study of a Science, which is often times of ſingular Service in the Affairs of Life; and at all Times a rational and entertaining Amuſement. In the Matter before us I ſhall only have occaſion to make Uſe of Algebraick Subſtraction and Multiplication; and if ſuch of my Readers as are unacquainted with Algebra will but be attentive, I dare ſay they will fully and clearly comprehend the whole Buſineſs, without any previous Preparation or Inſtruction.

When Wines are enter'd unfill'd, for Sale, and the Duties paid down, there are no leſs than four ſeveral Diſcounts to be deducted from the Impoſt: Firſt, 12 *per Cent.* of the groſs Duty for Leakage; then 8 *per Cent.* of the Remainder for Waſte in the Cellars, *&c.* 5 *per Cent.* of the Remainder for prompt Payment; and laſtly, 2, 6, or 10 *per Cent.* of the groſs Duty in lieu of Damage, according to the Species of the Wines, *viz.* Two for *Rheniſh*, Six for *French*, and Ten for other Wines.

Let us then inſtance firſt in *Rheniſh* Wines, and try to reduce the four Diſcounts on the Impoſt unfill'd for Sale, paid, to one.

In order to this we will denote the groſs Sum of Money payable for the Impoſt by the Letter M; 'tis no Matter what the Sum may be: Then ,12 M will be the 12 *per Cent.* of that Sum, and M — ,12 M will be the Sum that remains after the 12 *per Cent.* is deducted; from this Remainder then we have to deduct 8 *per Cent.* thereof more; now M — ,12 M × .08 is = .08 M — ,0096 M = 8 *per Cent.* of the Remainder, and deducting this, we have M — ,12 M — ,08 M + ,0096 M for the

the next Remainder, 5 *per Cent.* whereof is next to be deducted: but M—,12 M—,08 M +,0096 M × 05 =,05 M— ,006 M —,004 M + ,00048 M is the 5 *per Cent.* required; and deducting that from the laſt Remainder, we get M—,12 M—,08 M—,05 M+,006 M +,004 M + ,0096 M —,00048 M; then deduct 2 *per Cent.* of the groſs Impoſt or ,02 M, and we have the total net Impoſt to be paid, *viz.* M—,12 M—,08 M—,05 M—,02 M—,00048 M +,006 M +,004 M + ,0096 M: now, to contract this Expreſſion, add all the Negative Co-efficients together, and ſubſtract the Affirmative from them.

| The Negatives are | | The Affirmatives are | |
|---|---|---|---|
| | ,12 | | ,006 |
| | ,08 | | ,004 |
| | ,05 | | ,0096 |
| | ,02 | | |
| | ,00048 | Sum | ,0196 |
| Sum | ,27058 Neg. | | |
| Sum | ,0196 Aff. | | |
| Diff. | ,25088 Neg. | | |

The above diffuſive Expreſſion is then contracted by this Means to M— ,25088 M= ,74912 M= net Impoſt to be paid; and therefore it appears, that if $\frac{25088}{100000}$ Parts of the groſs Impoſt (let the Amount of that groſs Impoſt be what it will) be deducted therefrom at once, ſuch Deduction will be equivalent to deducting the Diſcounts ſeverally and ſucceſſively. Q. E. F.

Corollary 1. As the Diſcounts on *French* Wines are 4 *per Cent.* of the groſs Duty more than on *Rheniſh*; and the Diſcounts on other Wines 8 *per Cent.* of the groſs Duty more than on *Rheniſh*; the Diſcounts on the Impoſt on *French* Wines unfill'd for Sale, paid, in one, will be ,29088; and on other Wines in like Circumſtance ,33088.

Co-

COROLLARY 2. By the 2d Remainder in the foregoing Proceſs it appears, that the Diſcounts in one, on the Impoſt unfill'd for Sale ſecured, are ,2104 on *Rheniſh*, ,2504 on *French*, and ,2904 on other Wines.

## CASE II.

*To reduce the Diſcounts on the Impoſt on* Rheniſh *Wines enter'd unfill'd for private Uſe, paid, to one.*

THE Diſcounts in this Caſe are 12 and 5 *per Cent.* ſucceſſively, and 2 *per Cent.* of the groſs Duty.

Let M be the Impoſt as before, then M — ,12 M is the Remainder after 12 *per Cent.* is deducted; 5 *per Cent.* whereof is ,05 M — ,006 M, deducting which we have M — ,12 M — ,05 M + 006 M; and further deducting 2 *per Cent.* of the groſs, we have M — ,12 M — ,05 M — ,02 M + 006 M = the net Impoſt; and contracting M — , 184 M = ,816 M = the net Impoſt, and Diſcounts in one = $\frac{184}{1000}$ Parts of the groſs Impoſt. Q. E. F.

COROLLARY. Therefore the like Diſcounts in one, on *French* Wines, are ,224, on other Wines ,264.

In this Manner you may proceed to reduce the Diſcounts on the additional Duty to one; but as you have them all reduced in the Wine Tables, 'tis needleſs to repeat Examples: By a ſimilar Proceſs any other ſort of Diſcounts, be they ever ſo numerous, may be reduced to one.

It now only remains for us to ſhew

*The Manner of expreſſing the ſeveral Branches of Duty in the* WINE TABLES, *by the Wholes and Decimal Parts of the reſpective old Subſidies.*

THIS is done only by conſidering how many Times the groſs old Subſidy is contain'd in any of the other groſs Branches of Duty: For Inſtance, I have found above

above, that ,816 M = net Impoſt on *Rheniſh* Wine unfill'd for private Uſe, paid; but I ſee by the Tables, that M, or the groſs Impoſt on *Rheniſh* Wines, is equal to twice the groſs old Subſidy: Let the groſs old Subſidy be expreſſed by S; then 2 S = M: and ſubſtituting its Value for M 1,632 S = net Impoſt; that is, the net Impoſt is ſo many Times the groſs old Subſidy.

In like Manner the Impoſt on *Rheniſh* Wine unfill'd for Sale, paid, will be found to be 1,49824 S; on *French* Wines 1, 890986 *&c.* S; on other Wines 2,67648 S: and ſo on for all the other Branches and Caſes as in the Tables.

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# APPENDIX

Concerning the ABBREVIATION of

## Arithmetical Calculations.

I SHALL here exhibit two Methods of abridging Operations in Arithmetick; which, perhaps, will not be unacceptable to Merchants, Officers, and all Men of Buſineſs.

One of them is very extenſive, and may be applied to the abridging all Calculations wherein both Multiplication and Diviſion are employed; and every one knows, that multiplying and dividing by high Numbers, is what makes Arithmetical Computations tedious and troubleſome.

The other Method is, indeed, confin'd to one ſingle Problem in Arithmetick; but then this Problem is in conſtant and daily Uſe.

In order to explain the firſt Method, let it be remember'd, that × ſignifies multiplied by, and ÷ divided by; thus $4 \times 5$, is 4 multiplied by 5, and $\frac{2}{3}$ denotes 2 divided by 3: This latter Number $\frac{2}{3}$ is called a Vulgar Fraction, and the Figure above the Line is named the Numerator, that below the Line the Denominator. Now when the Numerator and Denominator

of

of a Vulgar Fraction are diviſible by the ſame Number, that Fraction may be reduced to an equivalent one, in lower Terms; thus $\frac{3}{9}$ is the ſame Fraction as $\frac{1}{3}$, becauſe the Numerator and Denominator are both diviſible by 3. When the Numerator and Denominator of a Fraction conſiſt of ſeveral Numbers to be multiplied by one another, the Fraction is called a Compound Fraction; and if the ſame Number is found both in the Numerator and Denominator, the Fraction is reduced lower by ſtriking that Number out; thus $\frac{4 \times 5 \times 7}{3 \times 7 \times 2}$ is the ſame Thing as $\frac{4 \times 5}{3 \times 2}$, the Number 7 being omitted: And as 4 in the Numerator, and 2 in the Denominator, are both diviſible by 2, this Fraction is further reduced to $\frac{2 \times 5}{3 \times 1} = \frac{2 \times 5}{3}$; that is to ſay $\frac{10}{3}$. Now to apply all this to our Purpoſe:—When any Operation in Arithmetick, conſiſting of Multiplication and Diviſion, is to be perform'd, note down the whole Operation by means of the above mentioned Signs or Characters, in an algebraick Manner; thus you will have a contracted View of your Problem, and as it will have the Form of a Vulgar Fraction, you may reduce it to its loweſt Terms, in the Manner explained, before you begin Work; by which Means you will, in moſt Caſes, very much diminiſh your Labour, and, in ſome Caſes, diſcover elegant Theorems.

The following Examples will further illuſtrate, and at the ſame Time prove the Uſefulneſs of the Method here recommended.

## EXAMPLE I.

OIL imported is delivered by Weight; but, becauſe it is rated by the Gallon, the Weight is to be converted to Gallons for the Duty. Now on every groſs

groſs Hundred Weight, 18 lb. is to be allowed for Tare of the Caſks, and $7\frac{1}{2}$ net Pounds of Oil are to be eſteemed a Gallon. Let then the Number of Gallons or Tons liquid, in a certain Number of Caſks of Oil, weighing 15 Tons groſs Weight, be required.—'Tis plain the Number of Tons muſt be multiplied by 20, the Hundreds in a Ton; that Product by 94, the net Pounds in an Hundred Weight; and this laſt Product again by 2, to reduce it to Half-pounds: Then the Total Half-pounds being divided by 15, the Number of Half-pounds in a Gallon, and the Quotient by 252, the Gallons in a Ton, gives the Number of liquid Tons. Now all this, expreſſed in our Manner, will ſtand thus, $\frac{\text{Tons} \times 20 \times 94 \times 2}{15 \times 252}$; and as 20 in Numerator, and 15 in Denominator, are diviſible by 5, it may be reduced to $\frac{\text{Tons} \times 4 \times 94 \times 2}{3 \times 252}$: but 4 and 252 being ſtill diviſible by 4, we get $\frac{\text{Tons} \times 1 \times 94 \times 2}{3 \times 63}$ that is $\frac{\text{Tons} \times 188}{189}$; for it is plain it can be reduced no lower: The Reſult then of this Reduction is, that if the Tons groſs Weight be $\times$ by 188 and $\div$ 189, the Quotient will be the Tons liquid: But $\frac{188}{189}$ of any thing is $= 1 - \frac{1}{189}$ and $\frac{1}{189}$ Part of a Ton; or, 252 Gallons, is juſt $=$ 1 Gallon and one third. Therefore, if you ſet down the Number of Tons groſs Weight, and deduct therefrom $1\frac{1}{3}$ Gallons for every Ton, the Remainder will be the Number of Tons and Gallons for which Duty is to be paid.—Which you ſee is a general Theorem for ſolving all Problems of the ſame ſort.—The Advantage will be more evident if we compare the Operation at length with this contracted Method.

*Common Method.*

15
20
---
300
94
---
28200
2
---

15 ) 56400 ( 3760 Gallons.
45
---
114
105
---
90
90
—
0
---

*By the Theorem.*

| | | |
|---|---|---|
| Tons groſs —— | 15 | 0 |
| Deduct $1\frac{1}{3}$ Gal. for every Ton | 0 | 20 |
| Tons and Gal. liquid - | 14 | 232 |

252 ) 3760 ( 14 Tons, and 232 Gallons.
252
---
1240
1008
---
232

## EXAMPLE II.

WHAT is the ſhorteſt Method of finding the Intereſt of any Sum of Money, for any Number of Days, at *5 per Cent.?*

The common Way is to multiply the Sum by 5, and divide the Product by 100; which Quotient, multiplied by the Number of Days, and divided by 365, gives the Intereſt required.—All which is thus ſhortly expreſſed $\frac{5 \times \text{Sum} \times \text{Days}}{100 \times 365}$: Now the Numerator and Denominator being both diviſible by 5, the Expreſſion is reduced to this, $\frac{1 \times \text{Sum} \times \text{Days}}{100 \times 73}$; which gives you this Rule,—Multiply any Sum by the Number of Days, and divide the Product by 7300, the Quotient is the Intereſt required.

EX-

## EXAMPLE III.

THE groſs Subſidy of unmanufactur'd Iron is 7 *s.* a Ton. Required, the groſs Subſidy of 1 lb. of Iron in 20th Parts of a Penny?

The Expreſſion for this is $\frac{7 \times 12 \times 20}{112 \times 20}$; that is to ſay, $\frac{7 \times 12}{112}$, for 20 is in both Numerator and Denominator, but $\frac{84}{112} = \frac{42}{56} = \frac{6}{8} = \frac{3}{4}$. Therefore the groſs Subſidy of a Pound is $\frac{3}{4}$ of $\frac{1}{20}$ of a Penny.

## EXAMPLE IV.

TO find the Number of Pounds Sterling in any Number of Dollars, worth 4 *s.* 8 *d.* each.

The common Operation, algebraically expreſſed, is $\frac{\text{Dollars} \times 56}{240}$ = the Number of Pounds: But $\frac{56}{240} = \frac{28}{120} = \frac{14}{60} = \frac{7}{30} = \frac{2\frac{1}{3}}{10}$. Now ſuppoſe the Number of Pounds in 393 Dollars were wanted, 'tis plain the Operation will be no longer than this, viz.

39, 3
39, 3
13, 1

91, 7 = *L.* 91 14 0.

Daily Experience will furniſh numberleſs Inſtances of the Uſefulneſs of this Method: The Examples given may ſuffice to convince People, that Algebra and Fractions are Sciences worth being acquainted with, and far from being uſeleſs in Buſineſs.

The other Method I was ſpeaking of, is a Way to find how much the Diſcount or Intereſt of any Sum of Money amounts to, at 1 *per Cent.* by Addition only.

The Method is univerſal, and will hold in all Caſes: To avoid Prolixity I ſhall join the Rule and an Example together.

Let

Let it be required to find the 1 *per Cent.* of *L.* 357. 13. 7.

*Example.* *Rule.*

| Shillings. | | |
|---|---|---|
| 35 | , 7 | -- Write down the Figures in the Pounds, the laſt Figure at a good Diſtance from the reſt, with a Decimal Point or Mark to the Left: All the Figures but the laſt are to be reckon'd Shillings. |
| 35 | , 7 | -- The ſame repeated. |
| | , 13 | - The Shillings in the given Sum: When they are leſs than ten, place a Cypher in the Ten's Place. |
| 1 | , 53 | The Sum of the 3 laſt Decimals: The Integer carried to the Shillings. |
| | , 53 | - The Sum repeated. |
| | 5, 3 | - Again repeated, but removed a Place further to the Left. |
| | , 07 | - The Pence, with a Cypher prefix'd: When the Pence are ten or upwards, there is no Occaſion for a Cypher. |
| 71 | 6, 43 | - The Sum of the four laſt Articles, and of the Shillings, which is the 1 *per Cent.* required. *viz.* *L.* 3 11 $6\frac{43}{100}$ |

Tho' the Directions ſeem prolix, nothing can be eaſier or more expeditious in Practice: 'Tis almoſt needleſs to obſerve, that when you have found the 1 *per Cent.* of any Sum, any other Rate *per Cent.* is eaſily had.

Sometimes, indeed, when the Rate *per Cent.* is an even Part of 100, Diſcount or Intereſt is more eaſily had by other Methods. For Inſtance, $2\frac{1}{2}$ *per Cent.* is $\frac{1}{40}$; 5 *per Cent.* is $\frac{1}{20}$; $6\frac{1}{4}$ *per Cent.* is $\frac{1}{16}$; $6\frac{2}{3}$ *per Cent.* is $\frac{1}{15}$; $7\frac{1}{2}$ *per Cent.* is $\frac{3}{40}$; 10 *per Cent.* is $\frac{1}{10}$; $12\frac{1}{2}$ *per Cent.* is $\frac{1}{8}$ of any Sum: but, in general, the Method above is the eaſieſt and beſt.

F I N I S.

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